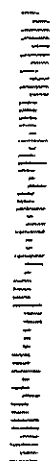
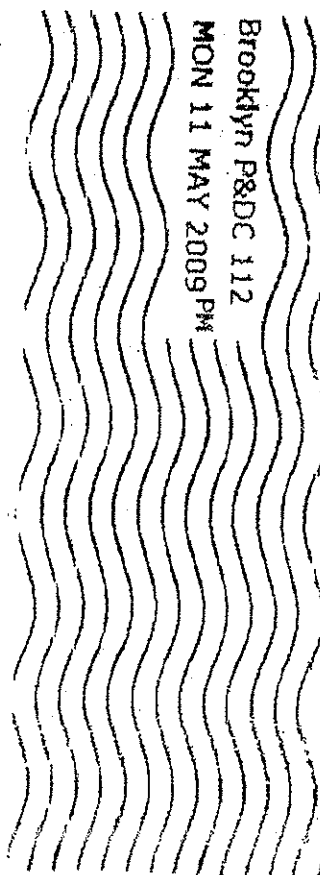


Exhibit 10

Brooklyn Sleep Pr
431 Kent
Brooklyn, NY 11211



Brooklyn P&DC 112
MON 11 MAY 2009 PM



EXC 610

MATTRESS

U.S. CONSUMER PRODUCTS
SAFE COMMISSION
4330 EAST WEST HIGHWAY
BETHESDA, MD 20814

US 0000131



Certificate of Analysis

Customer Name L & M Dist.

Date 4/21/2009

Customer PO# NA

Sales Order#

16972

PCC Style HI.0544FR

Customer Style NA

Properties	Lot No	Weight	Thickness	Peak Temperature
Limits		oz/ft ² ± 10%	inches ± 10%	°F Maximum
Standard Values		0.60	0.900	600

Test Results Item Production Run				
Lot No.	11001	0.58	0.982	561.3 PASS
Average		0.58	0.982	561.9

210 Matfese Drive, Totowa NJ 07512. USA ph: (973) 890-3672 fax: (973) 785-5130

Page 1 of 1
Printed Apr 21 2009

US 0000132



**PRECISION
CUSTOM
COATINGS
LLC**

Certificate of Analysis

Customer Name L & M Dist.

Date 4/13/2009

Customer PO# NA

Sales Order#

13787

PCC Style HL0544FR

Yardage 100

Width 90 inches

Customer Style NA

Properties	Lot No	Weight oz/ft ²	Thickness inches	Peak Temperature °F Maximum
Limits		± 10%	± 10%	
Standard Values		0.60	0.900	600

Test Results from Production Runs				
Lot No.	10830	0.59	0.959	499.6 PASS
Average		0.59	0.959	499.6

200 Matenco Drive, Totowa, NJ 07512, USA ph: (973) 830-3873 fax: (973) 785-8180

Page 1 of 1
printed Apr 13 2009

US 0000133



**PRECISION
CUSTOM
COATINGS
LLC**

Certificate of Analysis

Customer Name L & M Dist.

Date 4/16/2009

Customer PO# NA

Sales Order#

16842

PCC Style HL0544FR

Customer Style NA

Properties	Lot No.	Weight	Thickness	Peak Temperature
Limits		oz/ft ² ± 10%	inches ± 10%	°F Maximum
Standard Values		0.60	0.500	600

Test Results from Production Runs

Lot No.	10973	0.59	0.909	507.1 PASS
Average		0.59	0.909	507.1

205 Mahese Drive Totowa, NJ 07512, USA ph: (973) 850-3873 fax: (973) 735-8180

Page 1 of 1
printed Apr 16, 2009

US 0000134



**PRECISION
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COATINGS
LLC**

Certificate of Analysis

Customer Name L & M Dist.

Date 3/4/2009

Customer PO#

Sales Order#

15600

PCG Style HL0544FR

Yardage 100

Width 90 inches

Customer Style

Properties	Lot No.	Weight	Thickness	Peak Temperature
Limits		oz/ft ² ± 10%	inches ± 10%	°F Maximum
Standard Values		0.60	0.900	600

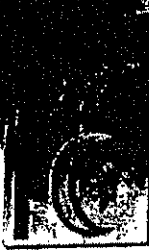
Test Results from Production Runs

Lot No.	99746	0.60	0.902	483.8 PASS
Average		0.60	0.902	483.8

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Page 1 of 1
Printed Mar 4 2009

US 0000135



**PRECISION
CUSTOM
COATINGS
LLC**

ATTN: FRANCISCO CHAVEZ
of Pages: 718-387-2649
(5)

Certificate of Analysis

Customer Name L & M Dist.

Date 3/16/2009

Customer PO# NA

Sales Order#

15149

PCC Style HL0544FR

Yardage 100

Width 90 inches

Customer Style NA

Properties	Lot No.	Weight	Thickness	Peak Temperature
Limits		oz/ft ² ± 10%	inches ± 10%	°F Maximum
Standard Values		0.80	0.900	600

Test Results from Production Runs

Lot No.	10128	0.58	0.941	501.1	PASS
Average		0.58	0.941	501.1	



The
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Page 1

Received: 02/26/2009	Completed: 03/07/2009	Letter: T	rb	P.O.#:	Test Report #: 2-77559-0-
----------------------	-----------------------	-----------	----	--------	---------------------------

Client's Identification	Style: 950 (see continuation)
-------------------------	-------------------------------

Tested For: Francisco Chavez Brooklyn Sleep Products Inc. 431 Kent Avenue Brooklyn, NY 11211	Key Test: CFR 16 Part 1633 3sets 1425 Tel: 1-(718)-387-2740 Fax: 1-(718)-387-2649	Ext:
--	--	------

Category: Mattress set open flame test	Specifier: CPSC	PC: 48H 65+/55-	CODE: 475/ 950/1425 /jd L-CODE: 625/1250/1875
---	-----------------	--------------------	--

CLIENT'S IDENTIFICATION (continuation):

Mattress:

Type: ☐ Smooth; ☐ Tufted; ☒ Quilted; ☐ Other:

Covering Material (Ticking): Polypropylene Ticking

Fire Blocking Layer (Interliner): 0.6 osf Inherent FR Barrier

Filling Material(s): PU Foam

Insulator Pad: Shoddy Pad

Core: Innerspring

Foundation: ☐ Foundation not supplied
☒ Foundation supplied (see information listed below)

Covering Material (Ticking): Polypropylene Ticking

Fire Blocking Layer (Interliner): 0.6 osf Inherent FR Barrier

Other Material(s): Wood Build-Up

(Page 1 of 5)

US 0000137



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Page 2

Received: 02/26/2009	Completed: 03/07/2009	Letter: T	rb	P.O.#:	Test Report #:	2-77559-0-
Client's Identification:	Style: 950 (see continuation)					
Tested For: Francisco Chavez Brooklyn Sleep Products Inc. 431 Kent Avenue Brooklyn, NY 11211				Key Test: CFR 16 Part 1633 3sets		1425
				Tel: 1-(718)-387-2740		Ext:
				Fax: 1-(718)-387-2649		

TEST PERFORMED: CFR Title 16 Part 1633 - Standard for the Flammability (Open Flame) of Mattress Sets, March 15, 2006 (Effective compliance date July 1, 2007) --

Test Category Requested:

- ☒ Qualified Prototype (3 mattress sets)
- ☐ Confirmed Prototype (1 mattress set)
- ☐ Production Quality Control (1 mattress set)
- ☐ Subordinate Prototype: ☐ Ticking Substitution
- ☐ Other Component Substitution (explain):
- _____
- ☐ Manufacturer Specification Change (explain):
- _____
- ☐ Experimental

Note: As defined by CFR Title 16 Part 1633, a "mattress set" can either be a mattress without a foundation or a mattress with a foundation. The sale of mattresses tested without foundations might be limited to that configuration.

TEST ROOM (CONFIGURATION B):

Dimensions: 10' x 12' x 8' high

Conditions:	Set #1	Set #2	Set #3
-----	-----	-----	-----
Temperature (°F):	75	69	74
Humidity (% RH):	52	47	42
Time lag between conditioning room and test start (minutes):	8	9	10

(Page 2 of 5)



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Page 3

Received: 02/26/2009	Completed: 03/07/2009	Letter: T	rb	P.O.#:	Test Report #: 2-77559-0-
Client's Identification	Style: 950 (see continuation)				
Tested For: Francisco Chavez Brooklyn Sleep Products Inc. 431 Kent Avenue Brooklyn, NY 11211			Key Test: CFR 16 Part 1633 3sets		1425
			Tel: 1-(718)-387-2740		Ext:
			Fax: 1-(718)-387-2649		

BRIEF DESCRIPTION OF TEST: A mattress set is placed on a support system. Flames from a multi-hole propane burner impinge on the side of the mattress set for a period of 50 seconds, and flames from a second multi-hole burner impinge on the top of the mattress set for a period of 70 seconds. Test observations are made.

TEST CRITERIA	RESULTS		
	Set #1	Set #2	Set #3
1. (a) Peak Rate of Heat Release [kW]:	203	52	127
(b) Time at which Peak Rate of Heat Release occurred [seconds]:	1785	85	1520
2. Total Heat Release at 10 minutes [mJ]: (or test end, if sooner than 10 minutes)	13	13	15
TEST END -- [mm:ss]:	30:00	30:00	30:00
[Code]:	(4)	(4)	(4)

CODES:

- (1) All burning of specimen had ceased.
- (2) Extinguished by technician after heat release value had peaked & was declining.
- (3) Extinguished by technician when escalating combustion was noted.
- (4) Maximum test period (30 minutes).
- (5) Item(s) under test substantially consumed.
- (6) Extinguished by technician when Acceptance Criteria values were exceeded.

ABBREVIATIONS WHICH MAY BE USED:

- NT = Not tested, as noncompliance was found with a previous set.
- NA = Not available.
- NR = Not required to be tested.

ACCEPTANCE CRITERIA: For each mattress set --

- Peak Rate of Heat Release: 200 kW maximum
- Total Heat Release at 10 minutes: 15 mJ maximum

CONCLUSION*: Based on the above Results and Acceptance Criteria:

- 2 Mattress set/s demonstrate/s COMPLIANCE with the Acceptance Criteria
- 1 Mattress set/s demonstrate/s NONCOMPLIANCE with the Acceptance Criteria

* See page 5 for Classification System.

(Page 3 of 5)

US 0000139



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Page 4

Received: 02/26/2009	Completed: 03/07/2009	Letter: T	rb	P.O.#:	Test Report #: 2-77559-0-
Client's Identification	Style: 950 (see continuation)				
Tested For: Francisco Chavez Brooklyn Sleep Products Inc. 431 Kent Avenue Brooklyn, NY 11211			Key Test: CFR 16 Part 1633 3sets		1425
			Tel: 1-(718)-387-2740		Ext:
			Fax: 1-(718)-387-2649		

REMARKS: None.

OBSERVATIONS:

Set #	Time (mm:ss)	Observations
1	01:10	Burner removed - continues to burn along ticking material
	01:28	Material disintegrated on foundation
	02:00	Wood burning on foundation
	04:00	Fire dripping
	05:00	Fire intensifying along tape seams
	06:30	Continues to burn along right side of mattress and foundation
	08:00	Crackling noted in foundation
	11:00	Fire intensifying on right corner
	20:00	Heavy fire on right side of mattress
	30:00	End of test
2	01:10	Burner removed - continues to burn along ticking material
	01:45	Material disintegrated on foundation
	02:30	Wood burning in foundation
	04:00	Fire traveling to corners
	05:00	Crackling noted in foundation
	05:30	Fire dripping
	30:00	Slowly burned throughout test - end of test
3	01:10	Burner removed - fire on top and front face
	03:00	Dripping fire noted from front
	04:05	Fire within foundation - crackling noted
	07:10	Increasing fire between mattress and foundation
	10:25	Heavy smoke pushing from mattress
	15:50	Fire within mattress
	22:20	Temperature increasing
	30:00	End of test

(Page 4 of 5)

US 0000140



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Page 5

Received: 02/26/2009	Completed: 03/07/2009	Letter: T	rb	P.O.#:	Test Report #: 2-77559-0-
Client's Identification	Style: 950 (see continuation)				
Tested For: Francisco Chavez Brooklyn Sleep Products Inc. 431 Kent Avenue Brooklyn, NY 11211			Key Test: CFR 16 Part 1633 3sets		1425
			Tel: 1-(718)-387-2740		Ext:
			Fax: 1-(718)-387-2649		

CLASSIFICATION SYSTEM:

Qualified Prototype:

Three mattress sets must demonstrate compliance with the Acceptance Criteria.

Confirmed Prototype:

One mattress set must demonstrate compliance with the Acceptance Criteria; and the manufacturing specifications (construction and components) of the mattress set must be the same as the manufacturing specifications for an existing Qualified Prototype mattress set.

Subordinate Prototype:

A mattress set that is based on a Qualified Prototype or Confirmed Prototype. There is no requirement for a Subordinate Prototype to be tested. This test exemption is qualified by section 1633.4, which comments upon the use of different tickings; different components; different materials; different designs; or different methods of assembly. The qualification to permit these changes states that a reasonable basis should be offered to indicate that such changes would not cause the test criteria to be exceeded. Therefore it is assumed that a test conducted on one set of a Subordinate Prototype would support the reasonable basis theory.

Production Quality Control:

This test is an ongoing quality control test to determine if one or more actual production mattress sets conform to the Qualified Prototype.

Experimental:

Experimental mattress set to evaluate manufacturing specifications.

CERTIFICATION: I certify that the above results were obtained after testing specimens in accordance with the procedures and equipment specified by Code of Federal Regulations Title 16 Part 1633.

Robert I. Brown
MR. ROBERT I. BROWN

Test Technician: Robert Warren

AUTHORIZED SIGNATURE

THE GOVMARK ORGANIZATION, INC. /jb

BROOKL/PRECI

MAR 21 2003

Enclosures: Graph (Rate of Heat Release vs. Time)
Chart (Room Rate of Heat Release)

Page 5 of 5

The results contained in this report relate only to item(s) tested. The test report shall not be reproduced, except in full, without written approval from The Govmark Organization, Inc.

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Page 1

Received: 02/26/2009	Completed: 03/07/2009	Letter: O	bb	P.O.#:	Test Report #:	2-77559-1-
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Client's Identification	STYLE: 700 (see continuation))
-------------------------	--------------------------------

Tested For: Francisco Chavez

Key Test: CFR 16 Part 1633 3sets

1425

Brooklyn Sleep Products Inc.
431 Kent Avenue
Brooklyn, NY 11211

Tel: 1-(718)-387-2740

Ext:

Fax: 1-(718)-387-2649

Category: Mattress set
open flame test

Specifier: CPSC

PC: 48H
65+/55-

CODE: 475/ 950/1425 /jd
L-CODE: 625/1250/1875

CLIENT'S IDENTIFICATION (continuation):

Mattress:

Type: ☐ Smooth; ☐ Tufted; ☒ Quilted; ☐ Other:

Covering Material (Ticking): Polypropylene Ticking

Fire Blocking Layer (Interliner): 0.6 OSF Inherent FR Barrier

Filling Material(s): PU Foam

Insulator Pad: Shoddy Pad

Core: Innerspring

Foundation: ☐ Foundation not supplied----- ☒ Foundation supplied (see information listed below)

Covering Material (Ticking): Polypropylene Ticking

Fire Blocking Layer (Interliner): 0.6 OSF Inherent FR Barrier

Other Material(s): Wood Build-Up

(Page 1 of 3)

US 0000142



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Page 2

Received: 02/26/2009 Completed: 03/07/2009 Letter: O bb P.O.#: Test Report #: 2-77559-1-

Client's Identification STYLE: 700 (see continuation)

Tested For: Francisco Chavez

Brooklyn Sleep Products Inc.

431 Kent Avenue

Brooklyn, NY 11211

Key Test: CFR 16 Part 1633 3sets

1425

Tel: 1-(718)-387-2740

Ext:

Fax: 1-(718)-387-2649

TEST PERFORMED: CFR Title 16 Part 1633 - Standard for the Flammability (Open Flame) of Mattress Sets, March 15, 2006 (Effective compliance date July 1, 2007) --

Test Category Requested:

☒ Qualified Prototype (3 mattress sets)

☐ Confirmed Prototype (1 mattress set)

☐ Production Quality Control (1 mattress set)

☐ Subordinate Prototype: ☐ Ticking Substitution

☐ Other Component Substitution (explain):

☐ Manufacturer Specification Change (explain):

☐ Experimental

Note: As defined by CFR Title 16 Part 1633, a "mattress set" can either be a mattress without a foundation or a mattress with a foundation. The sale of mattresses tested without foundations might be limited to that configuration.

TEST ROOM (CONFIGURATION B):

Dimensions: 10' x 12' x 8' high

Conditions:

Set #1

Set #2

Set #3

Temperature (°F):

78

78

76

Humidity (% RH):

52

54

41

Time lag between conditioning room and test start (minutes):

9

10

11

(Page 2 of 5)

US 0000143



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Page 3

Received: 02/26/2009	Completed: 03/07/2009	Letter: O	bb	P.O.#:	Test Report #:	2-77559-1-
Client's Identification	STYLE: 700 (see continuation))					
Tested For: Francisco Chavez Brooklyn Sleep Products Inc. 431 Kent Avenue Brooklyn, NY 11211				Key Test: CFR 16 Part 1633 3sets		1425
				Tel: 1-(718)-387-2740		Ext:
				Fax: 1-(718)-387-2649		

BRIEF DESCRIPTION OF TEST: A mattress set is placed on a support system. Flames from a multi-hole propane burner impinge on the side of the mattress set for a period of 50 seconds, and flames from a second multi-hole burner impinge on the top of the mattress set for a period of 70 seconds. Test observations are made.

TEST CRITERIA	RESULTS		
	Set #1	Set #2	Set #3
1. (a) Peak Rate of Heat Release [kW]:	55	51	53
(b) Time at which Peak Rate of Heat Release occurred [seconds]:	80	80	180
2. Total Heat Release at 10 minutes [mJ]: (or test end, if sooner than 10 minutes)	9	9	10
TEST END -- [mm:ss]:	30:00	30:00	30:00
[Code]:	(4)	(4)	(4)

CODES:

- (1) All burning of specimen had ceased.
- (2) Extinguished by technician after heat release value had peaked & was declining.
- (3) Extinguished by technician when escalating combustion was noted.
- (4) Maximum test period (30 minutes).
- (5) Item(s) under test substantially consumed.
- (6) Extinguished by technician when Acceptance Criteria values were exceeded.

ABBREVIATIONS WHICH MAY BE USED:

- NT = Not tested, as noncompliance was found with a previous set.
- NA = Not available.
- NR = Not required to be tested.

ACCEPTANCE CRITERIA: For each mattress set --

- Peak Rate of Heat Release: 200 kW maximum
- Total Heat Release at 10 minutes: 15 mJ maximum

CONCLUSION*: Based on the above Results and Acceptance Criteria:

- 3 Mattress set/s demonstrate/s COMPLIANCE with the Acceptance Criteria
- 0 Mattress set/s demonstrate/s NONCOMPLIANCE with the Acceptance Criteria

* See page 5 for Classification System.

(Page 3 of 5)

US 0000144



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Page 4

Received: 02/26/2009	Completed: 03/07/2009	Letter: O	bb	P.O.#:	Test Report #:	2-77559-1-
Client's Identification	STYLE: 700 (see continuation))					
Tested For: Francisco Chavez				Key Test: CFR 16 Part 1633 3sets		1425
Brooklyn Sleep Products Inc. 431 Kent Avenue Brooklyn, NY 11211				Tel: 1-(718)-387-2740 Fax: 1-(718)-387-2649		Ext:

REMARKS: None.

OBSERVATIONS:

Set #	Time (mm:ss)	Observations
1	01:10	Burner removed - continues to burn along ticking material
	02:05	Mattress and foundation cover material continues to burn
	02:45	Fire dripping
	05:50	Ticking material burns slowly throughout test
	30:00	End of test
2	01:10	Burner removed - continues to burn along ticking material
	02:03	Fire dripping
	04:00	Mattress and foundation cover material continues to burn
	06:00	Ticking material burns slowly throughout test
	30:00	End of test
3	01:10	Burner removed - fire on top and front face
	02:50	Continues to trickle along ticking material
	05:25	Fire increasing on top
	17:25	Dripping fire noted along front
	25:45	Fire penetrating left seam
	30:00	End of test

(Page 4 of 5)

US 0000145



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Page 5

Received: 02/26/2009	Completed: 03/07/2009	Letter: O	bb	P.O.#:	Test Report #:	2-77559-1-
Client's Identification	STYLE: 700 (see continuation))					
Tested For: Francisco Chavez Brooklyn Sleep Products Inc. 431 Kent Avenue Brooklyn, NY 11211				Key Test: CFR 16 Part 1633 3sets		1425
				Tel: 1-(718)-387-2740		Ext:
				Fax: 1-(718)-387-2649		

CLASSIFICATION SYSTEM:

Qualified Prototype:

Three mattress sets must demonstrate compliance with the Acceptance Criteria.

Confirmed Prototype:

One mattress set must demonstrate compliance with the Acceptance Criteria; and the manufacturing specifications (construction and components) of the mattress set must be the same as the manufacturing specifications for an existing Qualified Prototype mattress set.

Subordinate Prototype:

A mattress set that is based on a Qualified Prototype or Confirmed Prototype. There is no requirement for a Subordinate Prototype to be tested. This test exemption is qualified by section 1633.4, which comments upon the use of different tickings; different components; different materials; different designs; or different methods of assembly. The qualification to permit these changes states that a reasonable basis should be offered to indicate that such changes would not cause the test criteria to be exceeded. Therefore it is assumed that a test conducted on one set of a Subordinate Prototype would support the reasonable basis theory.

Production Quality Control:

This test is an ongoing quality control test to determine if one or more actual production mattress sets conform to the Qualified Prototype.

Experimental:

Experimental mattress set to evaluate manufacturing specifications.

CERTIFICATION: I certify that the above results were obtained after testing specimens in accordance with the procedures and equipment specified by Code of Federal Regulations Title 16 Part 1633.

Robert Warren
MR. ROBERT L. BROWN

Test Technician: Robert Warren

AUTHORIZED SIGNATURE

THE GOVMARK ORGANIZATION, INC. /sb/mo

MAR 21 2009

Enclosures: Graph (Rate of Heat Release vs. Time)
Chart (Room Rate of Heat Release)

(Page 5 of 5)

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www.govmark.com

F1

Room Rate of Heat Release

Client : BROOKLYN SLEEP PRODUCTS INC.
 Test Report # : 2-77559-1-
 Operator : R/W
 Test Date : 03/07/09
 Test Time : 12:19:16 PM
 Relative Humidity : 52%

Oxygen delay : 45 seconds
 Alpha : 1.064
 Kc : 0.80

Rate of Heat Release	Peak	:	55 kW
	Peak Time	:	80 seconds
Total Heat Release	5 minutes	:	6 MJ
	10 minutes	:	9 MJ
	Test end	:	28 MJ
Rate of Smoke Release	Peak	:	0 m ² /s
	Peak Time	:	860 seconds
Total Smoke Release	10 minutes	:	-27 m ²
	Test end	:	-120 m ²
Specimen Weight	Initial	:	---
	5 minutes	:	---
	10 minutes	:	---
	Test end	:	---
Weight Loss	5 minutes	:	---
	10 minutes	:	---
	Test end	:	---
Four Foot Temperature	Initial	:	78 °F (26 °C)
	Peak	:	89 °F (32 °C)
	Peak Rise	:	11 °F (6 °C)
Ceiling Temperature	Initial	:	99 °F (37 °C)
	Peak	:	206 °F (96 °C)
	Peak Rise	:	107 °F (59 °C)
Carbon Monoxide	Peak	:	140 ppm
	Time over 1000ppm	:	0 seconds
Carbon Dioxide	Peak	:	0.74 %
Opacity	Maximum	:	93.7 %
Heat Flux	Maximum	:	0 kW/m ²
	<u>Initial</u>		<u>Peak</u>
Mid Ceiling Temperature	96 °F (35 °C)		213 °F (100 °C)
Quadrant 1 Temperature	92 °F (33 °C)		183 °F (84 °C)
Quadrant 2 Temperature	93 °F (34 °C)		197 °F (92 °C)
Quadrant 3 Temperature	94 °F (35 °C)		184 °F (85 °C)
Quadrant 4 Temperature	93 °F (34 °C)		179 °F (82 °C)
Average			191 °F (88 °C)
			98 °F (54 °C)

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#1

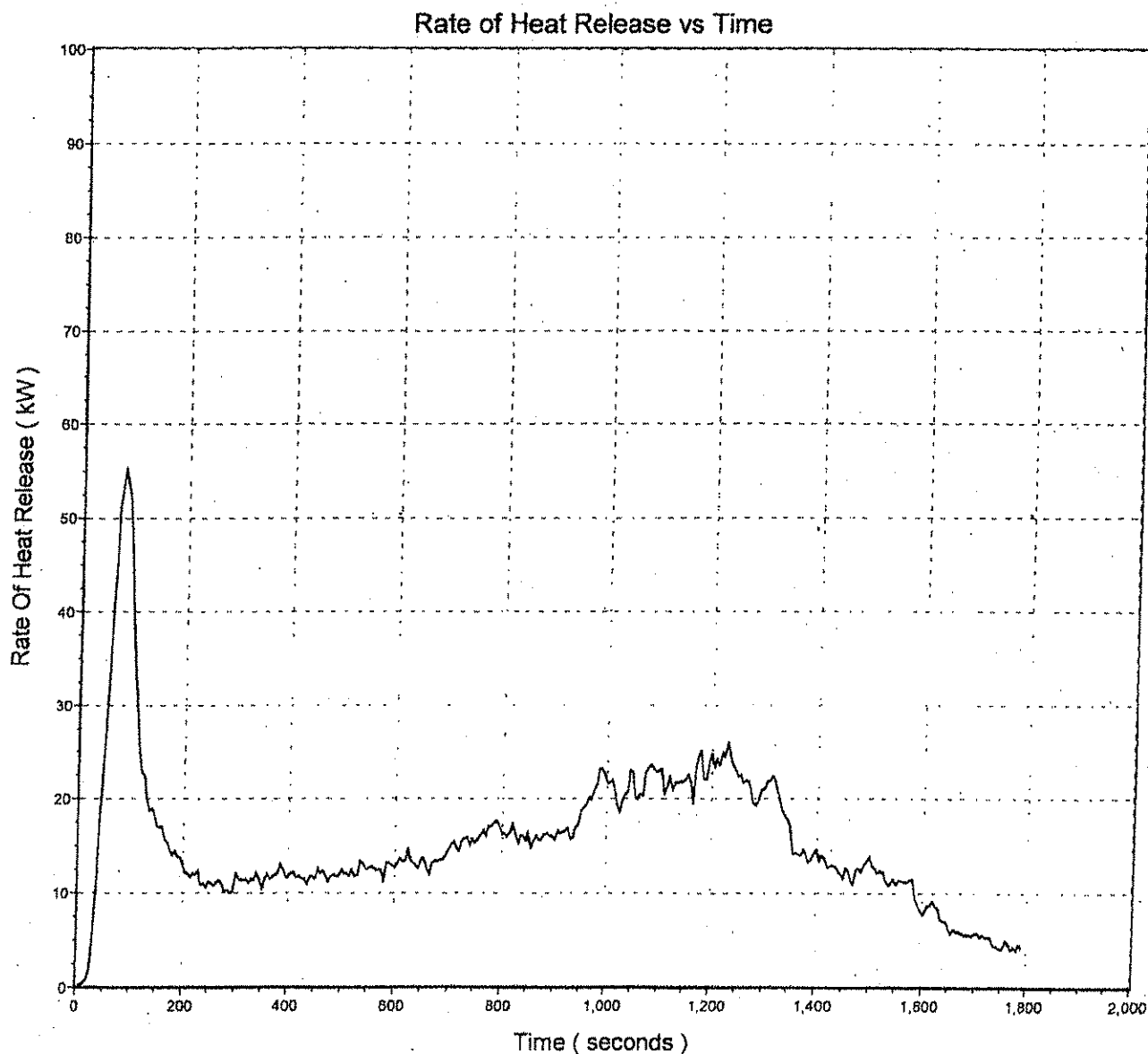
Test : Room Rate of Heat Release

Test Report # 2-77559-1-

Oxygen delay : 45

Alpha : 1.084

Kc : 0.80



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#1

Room Rate of Heat Release

Client : BROOKLYN SLEEP PRODUCTS INC.

Test Report # : 2-77559-1-

Operator : R/W

Test Date : 03/07/09

Test Time : 12:19:16 PM

Relative Humidity : 52%

Oxygen delay : 45 seconds

Alpha : 1.084

Kc : 0.80

Rate of Heat Release	Peak	:	55 kW
	Peak Time	:	80 seconds
Total Heat Release	5 minutes	:	6 MJ
	10 minutes	:	9 MJ
	Test end	:	28 MJ
Rate of Smoke Release	Peak	:	0 m ² /s
	Peak Time	:	860 seconds
Total Smoke Release	10 minutes	:	-27 m ²
	Test end	:	-120 m ²
Specimen Weight	Initial	:	—
	5 minutes	:	—
	10 minutes	:	—
	Test end	:	—
Weight Loss	5 minutes	:	—
	10 minutes	:	—
	Test end	:	—
Four Foot Temperature	Initial	:	78 °F (26 °C)
	Peak	:	89 °F (32 °C)
	Peak Rise	:	11 °F (6 °C)
Ceiling Temperature	Initial	:	99 °F (37 °C)
	Peak	:	206 °F (96 °C)
	Peak Rise	:	107 °F (59 °C)
Carbon Monoxide	Peak	:	140 ppm
	Time over 1000ppm	:	0 seconds
Carbon Dioxide	Peak	:	0.74 %
Opacity	Maximum	:	93.7 %
Heat Flux	Maximum	:	0 kW/m ²
	<u>Initial</u>		<u>Peak</u>
Mid Ceiling Temperature	96 °F (35 °C)		213 °F (100 °C)
Quadrant 1 Temperature	92 °F (33 °C)		183 °F (84 °C)
Quadrant 2 Temperature	93 °F (34 °C)		197 °F (92 °C)
Quadrant 3 Temperature	94 °F (35 °C)		184 °F (85 °C)
Quadrant 4 Temperature	93 °F (34 °C)		179 °F (82 °C)
Average			191 °F (88 °C)
			<u>Peak Rise</u>
			117 °F (65 °C)
			91 °F (51 °C)
			104 °F (58 °C)
			90 °F (50 °C)
			86 °F (48 °C)
			98 °F (54 °C)

The Govmark Organization, Inc.
96D Allen Blvd
Farmingdale, NY 11735
631 293-8944
www.govmark.com

#2

Test : Room Rate of Heat Release

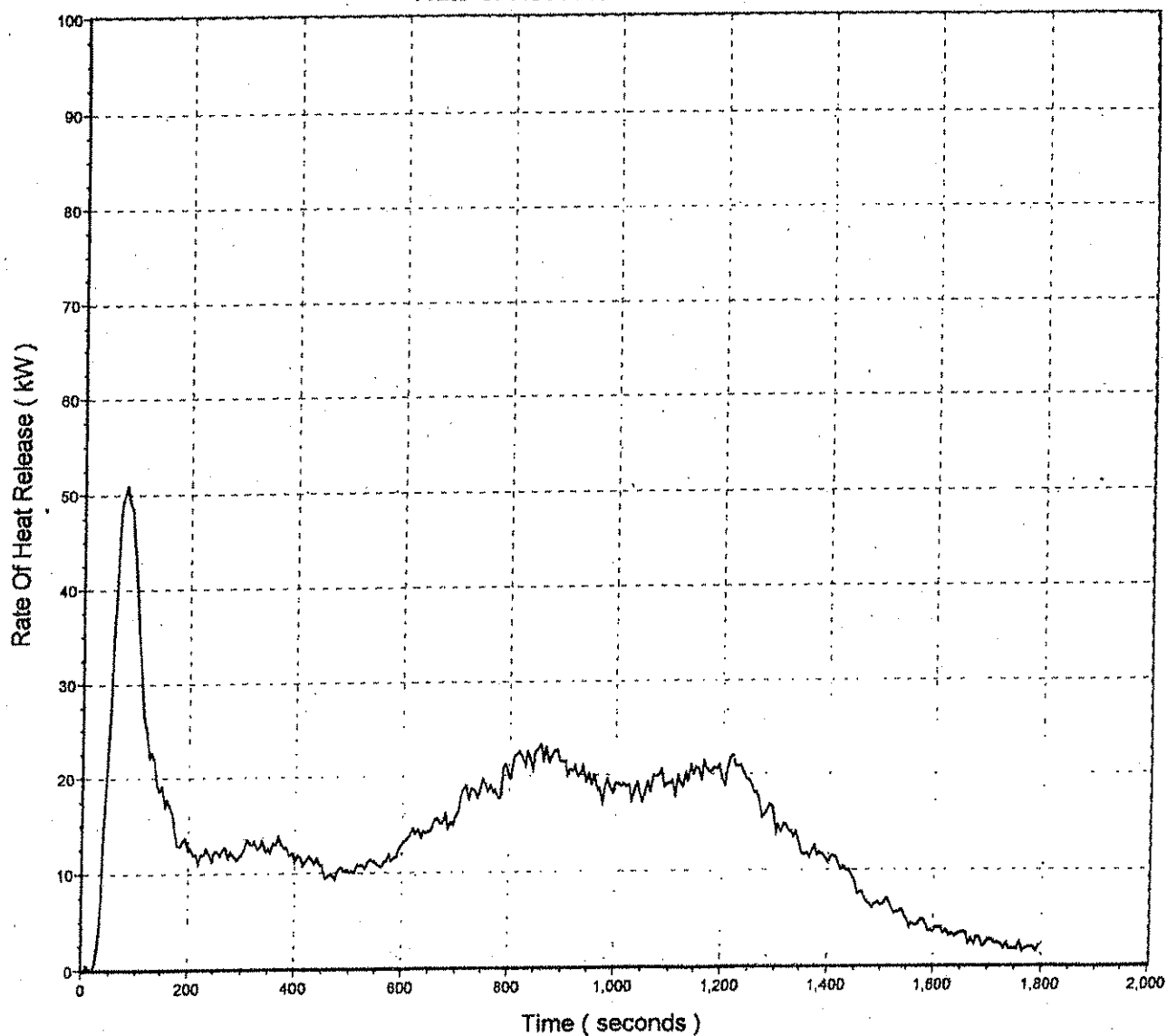
Test Report # 2-77559-1-

Oxygen delay : 45

Alpha : 1.084

Kc : 0.80

Rate of Heat Release vs Time



The Govmark Organization, Inc.

96D Allen Blvd

Farmingdale, NY 11735

631 293-8944

www.govmark.com

#3

Room Rate of Heat Release

Client : BROOKLYN SLEEP PRODUCTS INC.
 Test Report # : 2-77559-1
 Operator : R/W
 Test Date : 03/18/09
 Test Time : 6:22:15 PM
 Relative Humidity : 41%

Oxygen delay : 45 seconds
 Alpha : 1.084
 Kc : 0.80

Rate of Heat Release	Peak	:	53 kW
	Peak Time	:	180 seconds
Total Heat Release	5 minutes	:	5 MJ
	10 minutes	:	10 MJ
	Test end	:	27 MJ
Rate of Smoke Release	Peak	:	0 m ² /s
	Peak Time	:	1170 seconds
Total Smoke Release	10 minutes	:	-39 m ²
	Test end	:	-112 m ²
Specimen Weight	Initial	:	---
	5 minutes	:	---
	10 minutes	:	---
	Test end	:	---
Weight Loss	5 minutes	:	---
	10 minutes	:	---
	Test end	:	---
Four Foot Temperature	Initial	:	76 °F (25 °C)
	Peak	:	85 °F (30 °C)
	Peak Rise	:	9 °F (5 °C)
Ceiling Temperature	Initial	:	91 °F (33 °C)
	Peak	:	192 °F (89 °C)
	Peak Rise	:	101 °F (56 °C)
Carbon Monoxide	Peak	:	1 ppm
	Time over 1000ppm	:	0 seconds
Carbon Dioxide	Peak	:	0.87 %
Opacity	Maximum	:	24.3 %
Heat Flux	Maximum	:	0 kW/m ²
	Initial		Peak
Mid Ceiling Temperature	89 °F (32 °C)		224 °F (107 °C)
Quadrant 1 Temperature	88 °F (31 °C)		185 °F (85 °C)
Quadrant 2 Temperature	88 °F (31 °C)		192 °F (89 °C)
Quadrant 3 Temperature	88 °F (31 °C)		185 °F (85 °C)
Quadrant 4 Temperature	87 °F (31 °C)		178 °F (81 °C)
Average			193 °F (89 °C)
			Peak Rise
			135 °F (75 °C)
			97 °F (54 °C)
			104 °F (58 °C)
			97 °F (54 °C)
			91 °F (50 °C)
			105 °F (58 °C)

The Govmark Organization, Inc.
96D Allen Blvd
Farmingdale, NY 11735
631 293-8944
www.govmark.com

#3

Test : Room Rate of Heat Release

Test Report # 2-77559-1

Oxygen delay : 45

Alpha : 1.084

Kc : 0.80

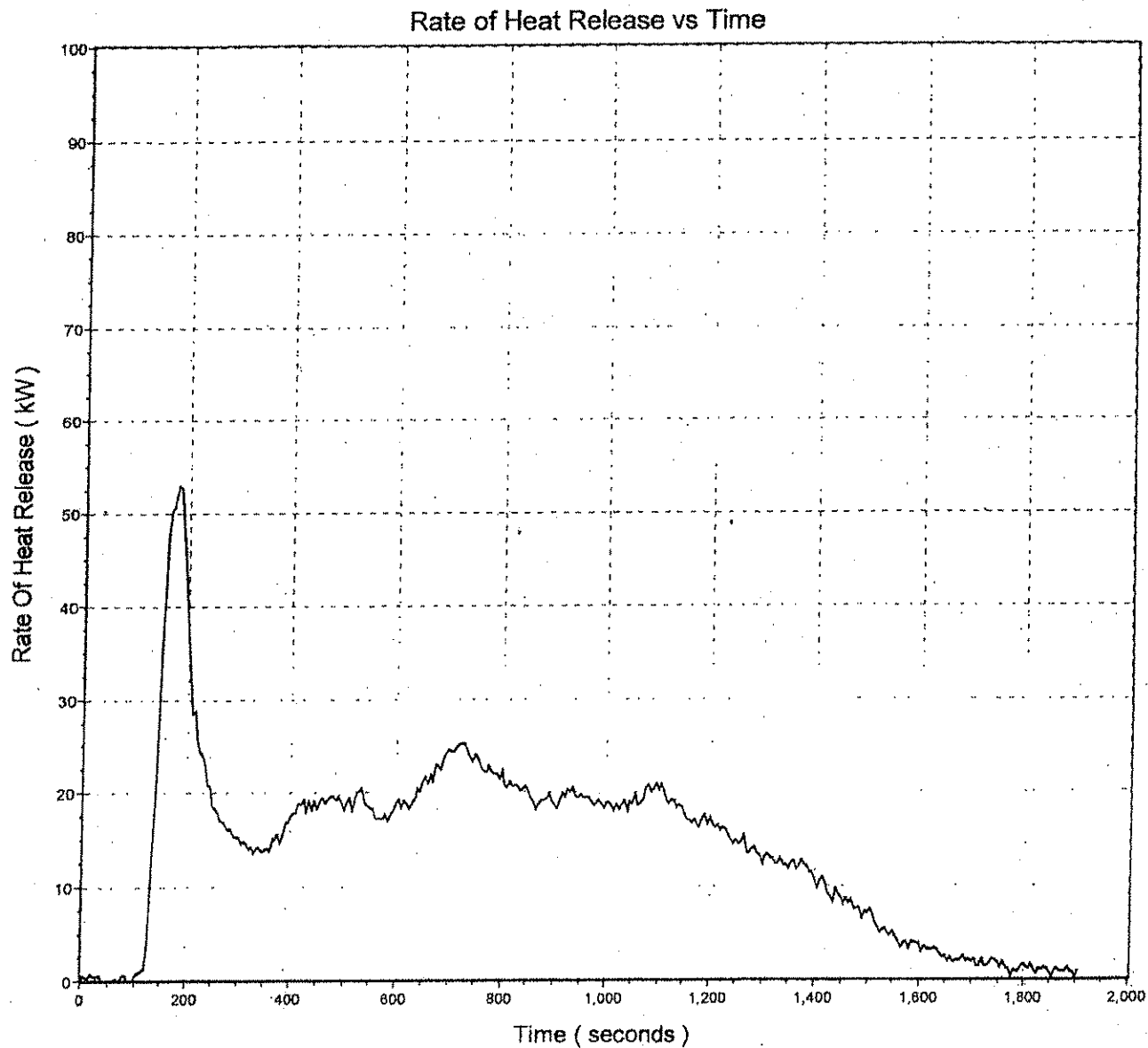


Exhibit 11



U.S. CONSUMER PRODUCT SAFETY COMMISSION
4330 EAST WEST HIGHWAY
BETHESDA, MD 20814

Sean R. Ward
Trial Attorney
Division of Compliance
Office of the General Counsel

Tel: (301) 504-71
Fax: (301) 504-0
Email: sward@cpsc.gov

Via First Class Mail and Facsimile (718-387-2649)

August 27, 2009

Francisco Chavez, President
Brooklyn Sleep Products, Inc.
431 Kent Ave.
Brooklyn, NY 11211

Re: Brooklyn Sleep Products
CPSC Samples 08-810-5798 and 08-810-5799

Dear Mr. Chavez:

This letter is in reference to the Special Order and Subpoena ("Subpoena") issued on April 30, 2009, by the Consumer Product Safety Commission ("Commission") to your firm Brooklyn Sleep Products, Inc. ("Brooklyn Sleep" or the "firm") and the documents and written answers submitted in response on May 13, 2009. Your firm's response was deficient in several respects, such as providing insufficient and/or incomplete answers, or failing to provide responsive information or documents at all.

The Commission is authorized by section 27(b)(1) of the CPSA, 15 U.S.C. § 2076(b)(1) to require, by special or general orders, any person to submit under oath and in writing such reports and answers to questions as the Commission may prescribe to carry out a specific regulatory or enforcement function. The Commission is also authorized by section 27(b)(3) of the CPSA, 15 U.S.C. § 2076(b)(3) to issue subpoenas requiring the attendance and testimony of witnesses and the production of documentary evidence relating to the execution of its duties. Further, the Commission is authorized by section 27(b)(4) of the CPSA, 15 U.S.C. § 2076(b)(4) to order testimony to be taken by deposition before any person who is designated by the Commission and has the power to administer oaths and, in such circumstances, to compel testimony and the production of evidence by subpoena.

Mr. Francisco Chavez
August 27, 2009
Page 2

Brooklyn Sleep failed to provide answers to Written Questions one (1) through thirty (30) in Section III of the Subpoena. The firm either provided an insufficient response or failed to provide a response to Document Production requests one (1) through thirteen (13) in Section IV of the Subpoena. Finally, Brooklyn Sleep failed to verify its response to the Subpoena (including but not limited to its answers to Written Questions) with an affidavit. Paragraph II of the General Instructions requires that Brooklyn Sleep submit an affidavit containing a statement that a diligent search of all files, records and databases for responsive information and documents has been made, that the information contained in the responses to questions was complete and accurate, and that Brooklyn Sleep has produced true copies of all the documents requested in the Subpoena. (See Subpoena Section I ¶ H). Please provide an affidavit that complies with the terms of the Subpoena.

Please send the information and documents requested in the Subpoena within 5 calendar days of your receipt of this letter. Refer back to the Commission's Special Order and Subpoena of April 30, 2009 when providing responses. If you believe that Brooklyn Sleep has already submitted any of the information or documents identified in this letter, please provide the responsive bates number and an explanation of why this document is responsive. Please direct all correspondence, including submission of the information and records identified above to my attention at the above-listed address. I am available at the number above if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "SRW", with a long horizontal flourish extending to the right.

Sean R. Ward

Exhibit 12

FIELD ACTIVITY COVERSHEET			
1. REGION/STATE CFIE/MA		2. OPERATION (Check One) <input type="checkbox"/> Inspection <input type="checkbox"/> Establishment Visit <input type="checkbox"/> Telephone Contact <input type="checkbox"/> Investigation <input type="checkbox"/> Other	
		3. DATE Dec 23, 2008	
		4. NUMBER (For RO Use) 081222CRC1488	
5. ESTABLISHMENT Name : ATLANTIC FURNITURE Address: 120 Manton Avenue City : Providence State: RI Zip: 02909-0000 Telephone: (401) 751-3790			
6. RELATED FIRM <input type="checkbox"/> Parent <input type="checkbox"/> Headquarters <input type="checkbox"/> Subsidiary <input type="checkbox"/> Other Name: City: State:			
7. PRODUCTS COVERED Mattresses		8. OTHER CONSUMER PRODUCTS Furniture and accessories.	
9. ESTABLISHMENT TYPE <input type="checkbox"/> Manufacturer <input type="checkbox"/> Importer <input type="checkbox"/> Wholesaler <input type="checkbox"/> Own Label Distributor <input checked="" type="checkbox"/> Retailer <input type="checkbox"/> Repackager <input type="checkbox"/> Other:		10. ANNUAL PRODUCTION Product Covered \$100,000 Units: hundreds Other Products \$1 Mil Units: thousands	
11. I.S. BUSINESS % Received 100 % Shipped unk	12. SAMPLES COLLECTED 09-810-7872	13. MIS CODE 31103	14. HOURS Activity 19 Travel 4
15. REASON FOR ACTIVITY (Assignment Reference) Follow-up to trade complaint alleging violations of 16 C.F.R. Part 1633.			
16. ANNOUNCED <input type="checkbox"/> Rationale for Announced Inspection UNANNOUNCED <input checked="" type="checkbox"/>			
17. EMPLOYEE'S NAME Jay D. Hammond		TITLE PSI	SIGNATURE JHammond <small>Digitally signed by JHammond DN: cn=JHammond, ou=CFIE, ou=10, o=CPSC Date: 2009.01.08 10:40:04 -0500</small>
18. <input checked="" type="checkbox"/> ENDORSEMENT <input type="checkbox"/> REMARKS <input type="checkbox"/> SUMMARY <input type="checkbox"/> OTHER <input type="checkbox"/> Atlantic Furniture was identified as a retail customer of Brooklyn Sleep Products, a firm currently under a CPSC stop sale request with respect to marketing non compliant mattresses under 16CFR1633. This inspection found fifteen Brooklyn Sleep mattresses being sold by Atlantic Furniture with either no federal tags or incomplete federal tags. A Letter of Advice requesting immediate corrective action was hand delivered to Atlantic Furniture and a sample, consisting of two twin-size mattress units manufactured on October 29, 2008 and October 17, 2008, was collected along with supplier's invoices. According to the invoices, the retailer received two shipments of mattresses and foundations from Brooklyn Sleep; one on October 9, 2008 and the other on October 29, 2008. Follow-up: Refer to CRC for compliance evaluation			
19. REVIEWER'S NAME Charles Kessler		TITLE Supervisor	SIGNATURE CKessler <small>Digitally signed by CKessler DN: cn=CKessler, ou=CFIE, ou=10, o=CPSC Date: 2009.01.09 08:29:04 -0500</small>
20. REVIEW DATE Jan 6, 2009	21. DISTRIBUTION Orig: Emilee Cc: CRC (H.Sonabend, S.Ward), C.Kessler, J. Hammond		

US 0000157

EIR 0812222CRC1488

Pg. 1 of 6

Atlantic Furniture
120 Manton Avenue
Providence, RI 02909
JDH 12/23/08

Summary of Findings

Atlantic Furniture is a furniture retailer that sells upholstered furniture, dining room sets, bedroom sets, mattresses, and related furniture accessories directly to consumers from their only store, located in Providence, Rhode Island. This inspection was initiated as follow-up to a trade complaint alleging that the retail firm was selling non-compliant mattresses manufactured and distributed by Brooklyn Sleep Products located in Brooklyn, NY.

The purpose of this inspection was to ascertain whether this retail firm was selling Brooklyn Sleep mattresses and determine proper labeling as required under the Standard for the Flammability (Open Flame) of Mattress Sets, 16 C.F.R. Part 1633. The inspection revealed that the firm was selling Brooklyn Sleep mattresses and had a current inventory consisting of one queen-size, one full-size, and thirteen twin-size mattresses. Examination of the affected mattresses revealed that units had either incomplete federal tags attached or none at all.

After determining that the firm sold mattresses manufactured by Brooklyn Sleep Products, a Letter of Advice (LOA), dated December 23, 2008, was issued by hand to the firm's owner. The LOA advised the firm that these mattresses were in violation of labeling requirements mandated by 16 C.F.R. Part 1633 and instructed the retailer to immediately stop sale of the product.

An official sample consisting of two units of a twin-size mattress was collected from the retailer and submitted under 09-810-7872 for flammability testing and labeling evaluation. One of the units contained an incomplete federal tag and the other contained only a state law tag. The tags attached to these units indicated they were both manufactured in October 2008.

The firm's owner reported that Brooklyn Sleep Products has been providing shipments of mattresses to this retailer since April 2008 and provided invoices documenting recent shipments of various sized mattresses. The owner agreed to stop sale of Brooklyn Sleep mattresses and quarantined remaining inventory within the firm's warehouse.

The retail firm's owner reported that he relies upon mattress suppliers to ensure the products comply with federal regulations regarding testing and labeling. Brooklyn Sleep Products provided no written certifications regarding 1633 compliance; however, the invoice covering mattresses it provided to this retailer identifies them as "fire proof".

Structure and Type of Business

Management reported that the firm was incorporated in 1998 as a Domestic Business Corporation in the State of Rhode Island (see Exhibit 7). The company is a furniture retailer that sells products including upholstered furniture, dining sets, bedroom sets, and

EIR 0812222CRC1488
Page 2 of 6

Atlantic Furniture
120 Manton Avenue
Providence, RI 02909
JDH 12/23/08

mattresses directly to consumers. All of the firm's business is conducted at its sole retail store located in Providence, Rhode Island and it has seven full and part time employees.

The retail showroom, warehouse and distribution facility are located on the second floor of a former industrial textiles mill located at 120 Manton Avenue, Providence, RI 02909. The President/Owner is Steve Coletta, who is responsible for all business operations.

Persons Interviewed and Individual Responsibilities

During a December 23, 2008 unannounced visit to the firm's retail store initial contact was made in the retail showroom with Ryan Coletta who identified himself as the Store Manager. CPSC Investigator's Credentials were presented and a Notice of Inspection (see Exhibit 1) was issued to Ryan Coletta, who then summoned Steve Coletta to the showroom.

CPSC Investigator's Credentials were presented to Steve Coletta who identified himself as the firm's owner and confirmed that he is responsible for overall business operations. Steve Coletta provided all information obtained during the course of this inspection.

Complaint File Review/Compliance History

Mr. Coletta reported that the firm has received no safety related product complaints. He stated that the firm does not maintain a complaint file and consumer complaints are typically received verbally. He explained that product complaints usually involve furniture received with slight damage or missing pieces and are handled on a case by case basis.

This inspection is the firm's first involvement with CPSC and there is no previous compliance history.

Guarantees and Certifications

Management reported that it relies upon its mattress suppliers to ensure the products comply with federal regulations regarding testing and labeling. The firm received no written product guarantee regarding 1633 compliance from Brooklyn Sleep Products, however, it should be noted that the invoice covering mattresses it provided to this firm identifies them as "fire proof" (see Exhibit 5).

Management explained that mattress manufacturers typically provide warranties covering product defects for specified periods of time, ranging from one to twenty years, which is often incorporated into labeling on the product. The firm provides no additional product warranty to the consumer.

EIR 0812222CRC1488

Pg. 3 of 6

Atlantic Furniture
120 Manton Avenue
Providence, RI 02909
JDH 12/23/08

Product Review

During examination of the showroom one queen size mattress manufactured by Brooklyn Sleep was found on display. The tag attached to the queen size mattress appeared to have non-compliant labeling (see photos, Exhibit 3). Additionally, mattresses in the showroom manufactured by firms other than Brooklyn Sleep were examined and these appeared to contain compliant federal tags as required under 1633.

Brooklyn Sleep Products queen-size mattress:

An examination of the queen-size mattress on display in the retail showroom revealed that it had two separate fabric labels secured to its outer surface and a *single fabric law tag attached to it* (see photos, Exhibit 3). The mattress is labeled in part "****Princess***A Gemstone Collection***Durable Engineering For Superior Sleep And Comfort***Brooklyn Sleep***Orthopedic***10 year Limited Warranty****".

The fabric tag attached to the mattress is labeled in part "****UNDER PENALTY OF LAW THIS TAG NOT TO***BE REMOVED EXCEPT BY THE CONSUMER*** ALL NEW MATERIAL***CONSISTING OF***BODY***SHODDY***75%*** BLENDED COTTON FELT***2%***LIC. NO. NY. 45402***OCT 10, 2008*** Certification is made by the manufacturer that the materials in this article are described in accordance with the law***MADE BY****".

Brooklyn Sleep Products full-size mattress:

An examination of the full-size mattress, which was completely enclosed in translucent plastic wrap and located in the warehouse, revealed that it had two separate fabric labels secured to its outer surface with *no other tags attached*. (see photos, Exhibit 3). The mattress is labeled in part "****Princess***A Gemstone Collection***Durable Engineering For Superior Sleep And Comfort***Brooklyn Sleep***Orthopedic***10 year Limited Warranty****".

Brooklyn Sleep Products twin-size mattress:

An examination of the twin-size mattresses inventory consisting of 13 units located in the warehouse revealed that each unit had one multicolored fabric label secured to its outer surface labeled in part "****ORTHO-TYPE***special***Orthopedic Type Construction For Maximum Support****".

Several of the twin-size mattresses had an incomplete law tag attached (similar to the unit sampled as 09-810-7872 Sub #1) labeled in part "****MATTRESS UNIT***LIC. NO. NY 45402***OCT 29 2008***431 Kent Ave.***Brooklyn, ny 11211***Date of manufacture:***Model:***Prototype ID:***Lot#***This mattress meets the requirements of 16 CFR Part 1633*** (open flame standard for mattress sets) when used without a foundation or with a foundation.***THIS MATTRESS IS INTENDED TO BE USED WITHOUT A FOUNDATION OR WITHOUT FOUNDATIONS****". The tag attached to Sub #2 is labeled in part "****UNDER PENALTY OF LAW THIS TAG NOT TO***BE REMOVED EXCEPT BY THE CONSUMER***ALL NEW MATERIAL***

EIR 0812222CRC1488

Pg. 4 of 6

Atlantic Furniture
120 Manton Avenue
Providence, RI 02909
JDH 12/23/08
Lic. No. NY

BODY***SHODDY***75%***BLENDED COTTON***25%***
45402***OCT17 2008***MADE BY***

Several of the twin-size mattresses had *only a state law tag* attached as did the unit collected as 09-810-78 Sub #2. ***UNDER PENALTY OF LAW THIS TAG NOT TO***BE REMOVED EXCEPT BY THE CONSUMER***ALL NEW MATERIAL***CONSISTING OF***BODY***SHODDY***75%***BLENDED COTTON FELT***2%***LIC. NO. NY. 45402***OCT 10, 2008***Certification is made by the man-***ufacturer that the materials in this article are described in accordance with the law***MADE BY***".

Sample Collected

Sample Number 09-810-7872, consisting of two twin-size mattresses manufactured by Brooklyn Sleep products, was collected from a lot of 13 same model units located in the Atlantic furniture warehouse and shipped via UPS Freight through the Sample Custodian to the LSE. The Sample Collection Report is attached as Exhibit 4.

Product Suppliers

Management reported that the following manufacturers/distributors provide mattresses and mattress sets it sells:

Brooklyn Sleep Products
431 Kent Avenue
Brooklyn, MA 11211
Telephone: (718) 387-2740

Restmore, Inc.
135 Spark Street
Brockton, MA 02302
Telephone: (508) 559-9944

Comfort Bedding
13 Christopher Ave.
Brooklyn, NY 11212
Telephone: (781) 485-7662

Restopedic, Inc.
695 Amity Rd.
Bethany, CT 06524
Telephone: (203) 393-1520

Product Distribution/Annual Sales

EIR 0812222CRC1488

Pg. 5 of 6

Atlantic Furniture
120 Manton Avenue
Providence, RI 02909
JDH 12/23/08

Management reported that the firm's entire inventory is obtained from domestic sources. The firm displays floor models in its retail showroom and maintains inventory in the warehouse located within the same building. The firm sells its products directly to consumers and all sales transactions are conducted at the firm's retail store.

Management reported that its annual turnover consists of about \$1-million in overall sales with mattress sales consisting of about 10-percent of all sales.

Promotion and Advertising

Management explained that the firm employs retail sales representatives that work on the retail showroom floor and it has no outside sales representatives. The firm promotes its products by advertising in local newspapers as well as maintaining a limited product catalog on the firm's internet site at www.atlanticfurnitureco.com (see Exhibit 6).

Discussion With Management

This Investigator explained the purpose of this inspection to Steve Coletta who stated that he is basically familiar with mattress labeling requirements. During initial examination of the mattresses on display in the showroom it was determined that the firm sells mattresses manufactured by Brooklyn Sleep Products and a Letter of Advice (with enclosures) dated December 23, 2008, (attached as Exhibit 2) was issued by hand to Mr. Coletta.

With the cooperation of Mr. Coletta, it was determined that the existing inventory of Brooklyn Sleep Products mattresses consisted of one queen-size mattress on display in the showroom, one full-size mattress in the warehouse, and thirteen twin-size mattresses in the warehouse.

Mr. Coletta stated that he began purchasing mattresses from Brooklyn Sleep Products around April 2008 and provided two invoices covering recent shipments, one dated 10/9/2008 and the other dated 10/29/2008. He explained that no written certifications were provided with the mattresses however he was lead to believe Brooklyn Sleep supplied compliant mattresses in part because the invoice specifies "fire proof" (see Exhibit 5).

This Investigator informed Mr. Coletta that his firm's inventory of mattresses manufactured by Brooklyn Sleep Products fail to comply with the labeling requirements of the Standard for the Flammability of Mattress Sets, 16 C.F.R. Part 1633. The Letter of Advice (LOA) issued to Mr. Coletta was reviewed and he agreed to fully comply with its provisions including the directives to stop sale of mattresses manufactured by Brooklyn Sleep products and to quarantine all affected units in the firm's inventory. Mr. Coletta was advised to provide a written response addressing the LOA to Sean Ward, Division of Compliance, by the date specified in the document.

EIR 0812222CRC1488

Pg. 6 of 6

Atlantic Furniture
120 Manton Avenue
Providence, RI 02909
JDH 12/23/08

EXHIBITS

- EXHIBIT 1** Notice of Inspection, dated 12/23/08.
- EXHIBIT 2** Letter Of Advice, dated 12/23/08.
- EXHIBIT 3** Photographs, Figures 1 -
- EXHIBIT 4** Sample Collection Report for Sample Number 09-810-7872.
- EXHIBIT 5** Brooklyn Sleep Products Invoices (2).
- EXHIBIT 6** Pages from Atlantic Furniture's Internet Site.
(Source: www.atlanticfurnitureco.com)
- EXHIBIT 7** State of Rhode Island Corporations Information Sheet.

EXHIBIT 1
081222CRC1488ATLANTIC FURNITURE
JDN 12/23/08
EXHIBIT 1 Page 1 of 1

U.S. CONSUMER PRODUCT SAFETY COMMISSION NOTICE OF INSPECTION	
1. DATE 12/23/08	3. FROM (Area Office and Address) JDN 12/23/08
2. TIME A.M. P.M.	
A. NAME AND TITLE OF INDIVIDUAL JDN 12/23/08	
B. FIRM NAME ATLANTIC FURNITURE	
4. TO	C. NUMBER AND STREET ADDRESS 1700 17th St NW
	D. CITY, STATE AND ZIP CODE Washington, DC 20036
<p>Notice of Inspection is hereby given pursuant to:</p> <ul style="list-style-type: none"> • Flammable Fabrics Act (15 U.S.C. 1191 <i>et seq.</i>); • Federal Trade Commission Act (15 U.S.C. 41 <i>et seq.</i>); • Sections 16, 19 and 27 of the Consumer Product Safety Act (15 U.S.C. 2065, 2068 and 2076); • Section 704(a) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 374(a)) [Authority for inspections in connection with the Poison Prevention Packaging Act of 1970 (15 U.S.C. 1471 <i>et seq.</i>)] and/or • Section 11(b) of the Federal Hazardous Substances Act as Amended (15 U.S.C. 1270(b)). <p>Refer to the back of this form for a discussion of inspectional authority and for pertinent statutory language.</p>	
<p>6. PURPOSES OF INSPECTION AND NATURE OF INFORMATION TO BE OBTAINED AND/OR COPIED.</p> <p>The purpose of this inspection is to obtain information; to review and obtain copies of items including but not limited to records, reports, books, documents; and labeling; and to obtain samples, in order to enforce or determine compliance with the Acts administered by the Consumer Product Safety Commission.</p>	
<p>8. FREEDOM OF INFORMATION REQUIREMENTS</p> <p>Those from whom information is requested should state whether any of the information submitted is believed to contain or relate to a trade secret or other matter which should be considered by the Commission to be confidential and whether any of the information is believed to be entitled to exemption from disclosure by the Commission under the provisions of the Freedom of Information Act (15 U.S.C. 552). Any statement asserting this claim of confidentiality must be in writing, and any request for exemption of the information from disclosure must be made in accordance with the Commission's Freedom of Information Act regulations. 16 CFR Part 1015.</p>	
7. SIGNATURE (Authorized CPSC Official)	

CPSC Form 296 (9/79)

U.S. GOVERNMENT PRINTING OFFICE: 2004 500 500

081222CRC1488 US 0000164

ATLANTIC FURNITURE
JDN 12/23/08
EXHIBIT 1 Page 1 of 1

EXHIBIT 2 081222CRC1488

081222CRC1488
ATLANTIC FURNITURE
JDH 12/23/08
EXHIBIT 2 Page 1 of 3



U.S. CONSUMER PRODUCT SAFETY COMMISSION
4330 EAST WEST HIGHWAY
BETHESDA, MD 20814

Sean R. Ward
Trial Attorney
Division of Compliance
Office of the General Counsel

Tel: (301) 504-7602
Fax: (301) 504-0403
Email: sward@cpsc.gov

Via Hand Delivery

December 23, 2008

Atlantic Furniture
120 Manton Avenue
Providence, RI 02909

Re: Brooklyn Sleep Products, Inc.
CPSC Samples 08-810-5798 and 08-810-5799

Dear Sir or Madam:

This letter is written to inform you that the U.S. Consumer Product Safety Commission (CPSC) has evidence that your firm has received mattresses from Brooklyn Sleep Products, Inc. (Brooklyn Sleep) that fail to comply with the labeling requirements of the Standard for the Flammability (Open Flame) of Mattress Sets (Standard), 16 C.F.R. Part 1633. The Standard requires that "[e]ach mattress set subject to the Standard shall bear a permanent, conspicuous, and legible label(s)" 16 C.F.R. § 1633.12. Distribution or sale of any mattress into interstate commerce without the appropriate federal label attached is prohibited. You should immediately stop the sale and distribution of these mattresses.

In summary, all mattresses your firm received from Brooklyn Sleep do not meet the labeling requirements of 16 C.F.R. § 1633.12 and may be dangerously flammable because testing on Brooklyn Sleep mattresses shows that the firm's mattresses do not meet the flammability performance requirements mandated by the Flammable Fabrics Act (FFA), under 16 C.F.R. Part 1633 (the Standard). Pursuant to section 3 of the Flammable Fabrics Act (FFA), 15 U.S.C. § 1192, the sale, offering for sale or importation into the United States, amongst other acts, or a product which fails to conform to an applicable standard - like the subject Standard - is a Prohibited Transaction. Also, under section 19(a)(1) of the Consumer Product Safety Act (CPSA) (as amended), 15 U.S.C. § 2068(a)(1), the sale, offer for sale, distribution in commerce, or importation in the United States, amongst other acts, of a consumer product that is regulated

081222CRC1488

CPSC Hotline: 1-800-638-CPSC(2772) H CPSC's Web Site: <http://www.cpsc.gov>

US 0000165

ATLANTIC FURNITURE
JDH 12/23/08
EXHIBIT 2 Page 1 of 3

081222CRC1488
ATLANTIC FURNITURE
JDH 12/23/08
EXHIBIT 2 Page 2 of 3

Atlantic Furniture
December 23, 2008
Page 2

under any act enforced by the Commission, that is not in conformity with a standard - like the subject Standard - is a Prohibited Act. Your firm's past and continuing actions of selling and/or distributing violative mattresses that fail to comply with the federal labeling requirements constitute both Prohibited Transactions and Prohibited Acts and may subject you and your firm to civil and/or criminal penalties of up to \$1.825 million and imprisonment for not more than five (5) years, or both, pursuant to sections 5(e) and 7 of the FFA, 15 U.S.C. §§ 1194(e) and 1196 and sections 20 and 21 of the CPSA (as amended), 15 U.S.C. §§ 2069 and 2070.

As a result of this violation, the mattresses pose a flammability hazard to consumers when exposed to open flames or other ignition sources. The CPSC staff requests that you take the following actions:

1. Immediately stop sale and distribution of all mattress sets your firm received from Brooklyn Mattress and any other mattress sets you believe to be violative.
2. Quarantine all violative mattresses in your inventory.
3. Immediately initiate a voluntary recall of all previously distributed products to the consumer level since August 14, 2008 by:
 - Establishing a toll-free telephone number to provide consumers with information about the recall program;
 - Participating in a joint Press Release with the Commission notifying the public of the recall program;
 - Posting notification of the recall on your firm's Web site;
 - Posting point-of-purchase signs in all relevant retail locations; and
 - Providing consumers with a full refund or replacement.

Please submit a written corrective action plan describing the actions you propose to take to address these violations. Chapter 3 of the Regulated Products Handbook (Handbook) describes acceptable forms of consumer notification. All elements of the corrective action plan must be approved by the CPSC staff prior to implementation.

The safe and complete destruction of hazardous non-complying products is solely your responsibility. The Commission staff may witness the voluntary destruction only to assure that all such non-complying products are destroyed and cannot be sold or used.

If you disagree with the staff's conclusion that your firm is in violation of the Standard, you may present your views to the staff orally or in writing. Chapter 2 of the Handbook describes the procedures for doing so.

Sections 15 and 37 of the CPSA (as amended) contain requirements for reporting to the Commission information on certain products you manufacture, import, or distribute. Chapter 5

081222CRC1488
ATLANTIC FURNITURE
JDH 12/23/08
EXHIBIT 2 Page 3 of 3

Atlantic Furniture
December 23, 2008
Page 3

of the Handbook describes the reporting requirements applicable to your firm. To assure you of the confidential treatment of information you submit, please review Chapter 7 of the Handbook.

Please respond in writing within 5 working days from the date that you receive this letter outlining the specific steps that you plan to take to address the violations described herein. Please direct your response and any questions you may have to my attention at the address and telephone number shown above.

Thank you for your cooperation.

Sincerely,



Sean R. Ward

Enclosures:

Regulated Products Handbook
Compilation of Statutes
16 C.F.R. Parts 1632 and 1633

ATLANTIC FURNITURE

JDH

12/23/08

PG 1 OF 9

EXHIBIT 3 081222CRC1488 PHOTOGRAPHS, Figures 1 – 12.

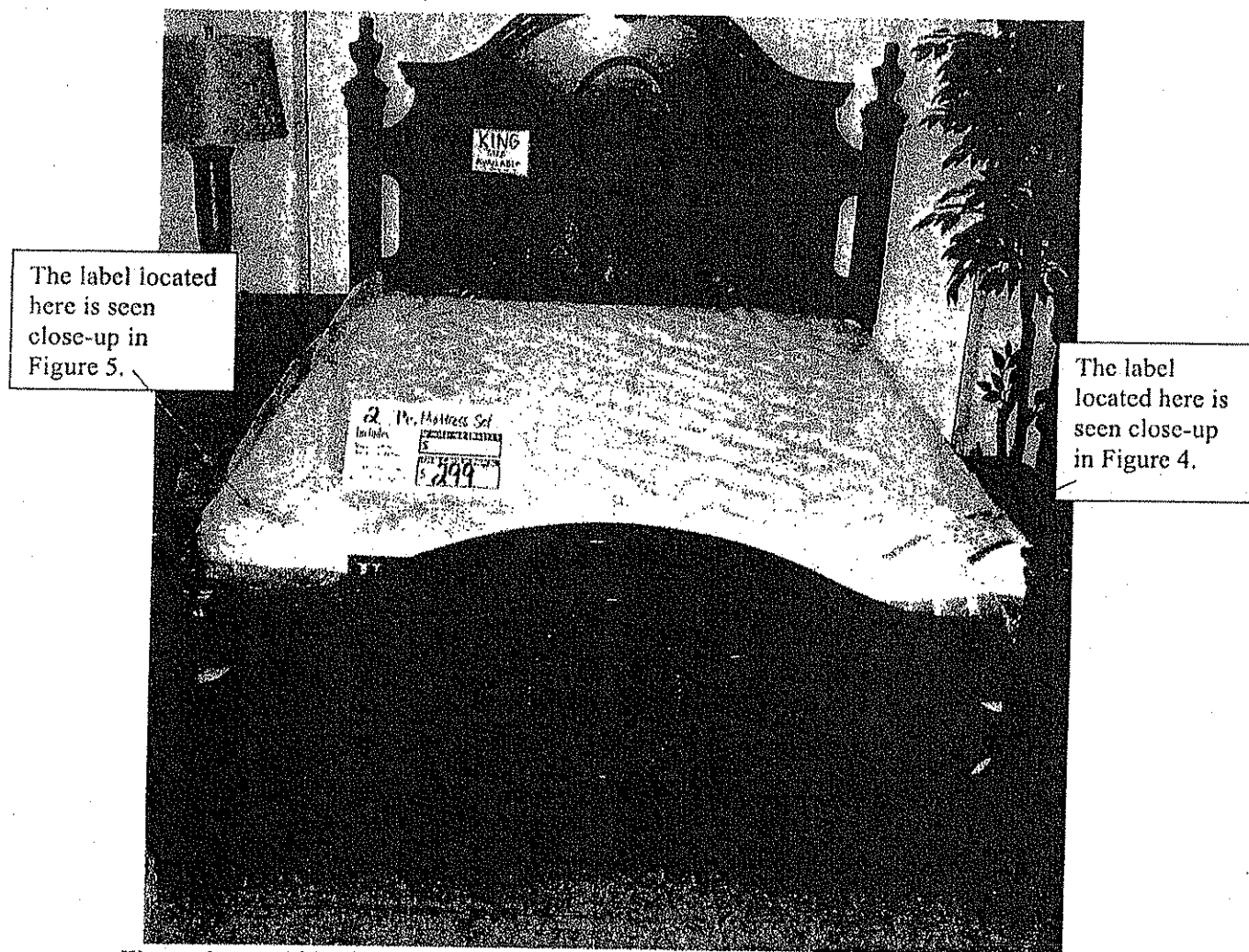


Figure 1: This photo depicts the Brooklyn Sleep Products queen-size mattress on display in the Atlantic Furniture retail showroom.

ATLANTIC FURNITURE

JDH

12/23/08

PG 1 OF 9

ATLANTIC FURNITURE
JDH 12/23/08
PG 2 OF 9

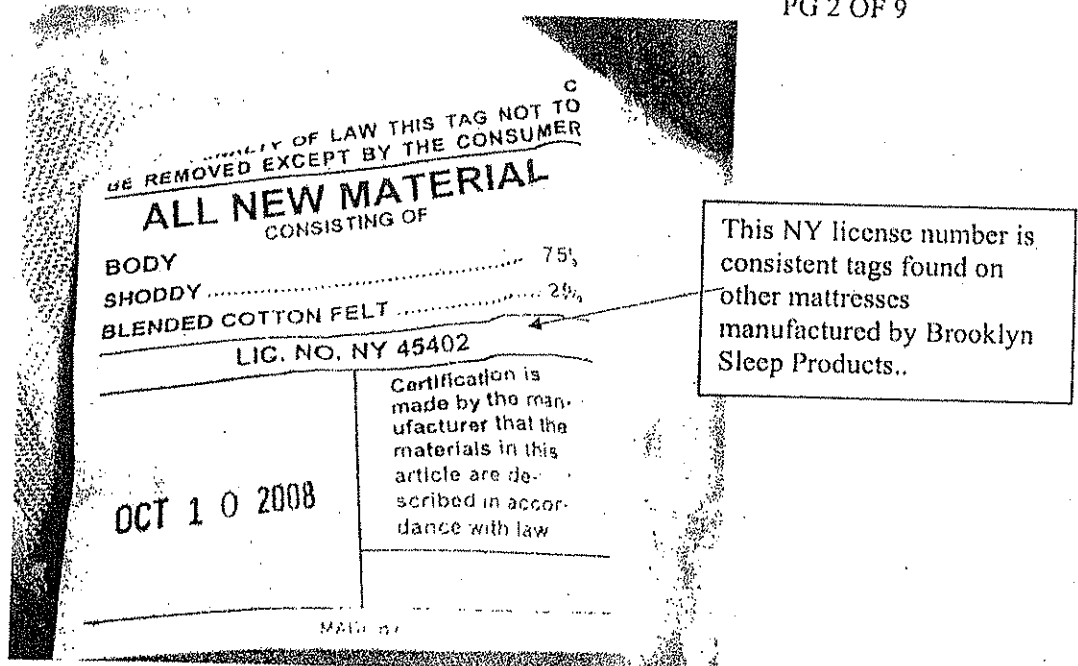


Figure 2: This photo depicts the only tag found attached to the queen-size mattress depicted in Figure 1.

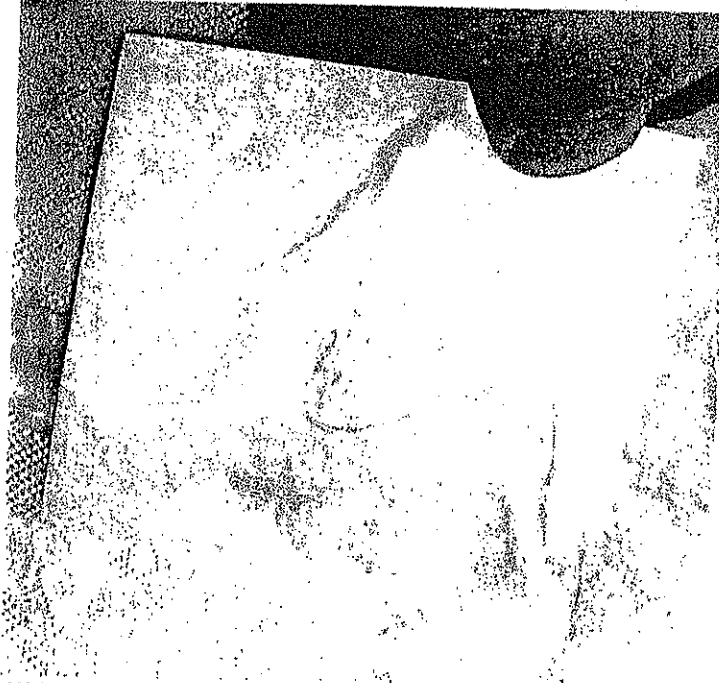
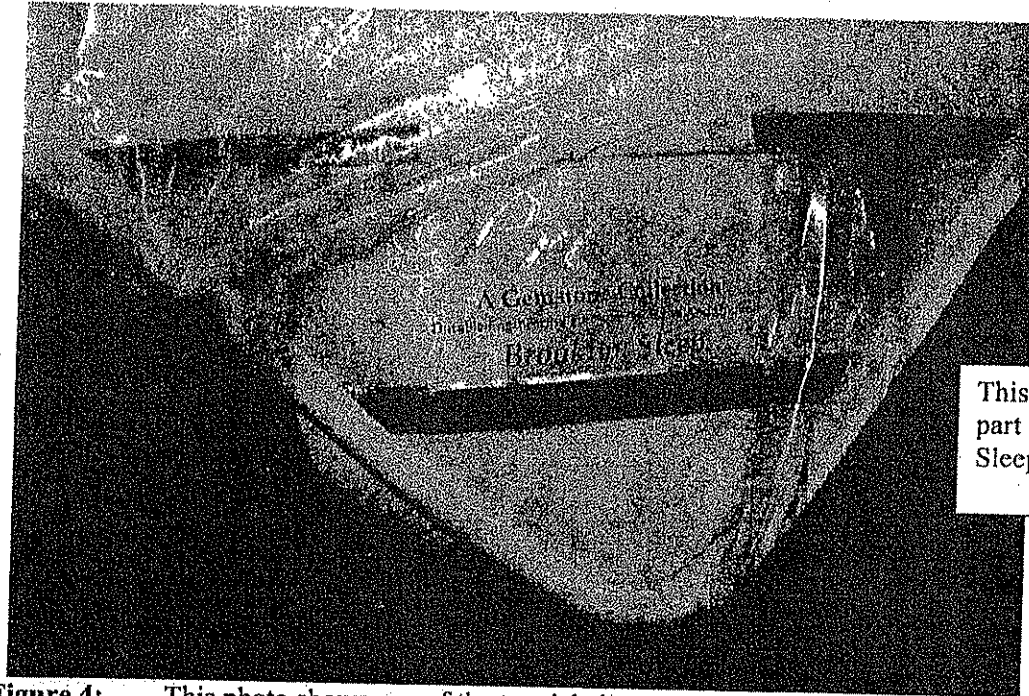


Figure 3: This photo shows the blank rear surface of the tag seen in Figure 2.

ATLANTIC FURNITURE
JDH 12/23/08
PG 2 OF 9

ATLANTIC FURNITURE
JDH 12/23/08
PG 3 OF 9



This is labeled in
part "Brooklyn
Sleep".

Figure 4: This photo shows one of the two labels secured to the outer surface of the queen-size mattress depicted in Figure 1.

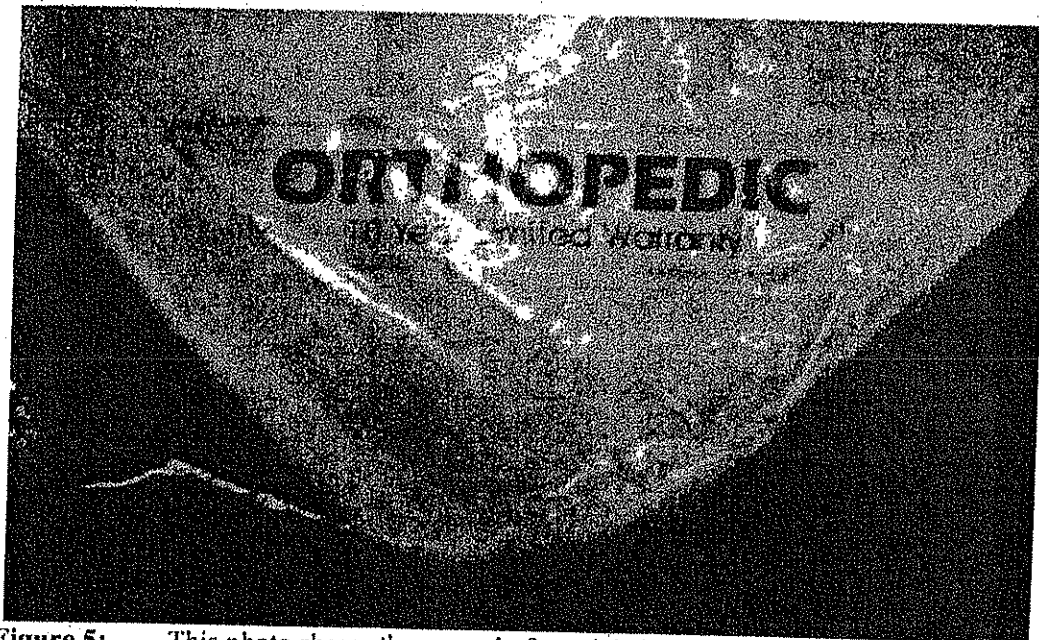
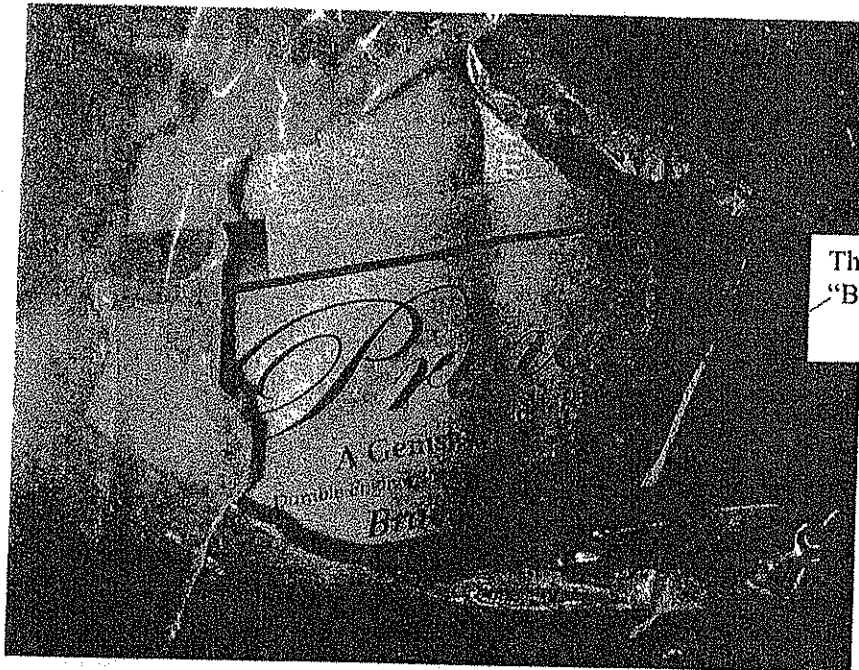


Figure 5: This photo shows the second of two labels secured to the outer surface of the queen-size mattress depicted in Figure 1.

ATLANTIC FURNITURE
JDH 12/23/08
PG 3 OF 9

ATLANTIC FURNITURE
JDH 12/23/08
PG 4 OF 9



This is labeled in part
"Brooklyn Sleep".

Figure 6: This photo depicts one of two labels secured to the outer surface of the Brooklyn Sleep Products full-size mattress located in the Atlantic Furniture Warehouse. The labels depicted in this photo and Figure 7 are the only labels found on this mattress.

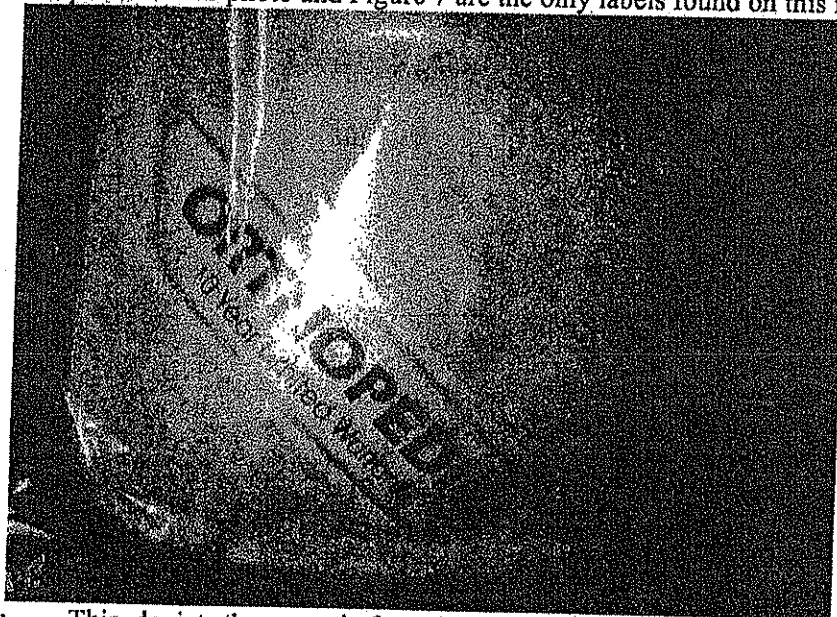
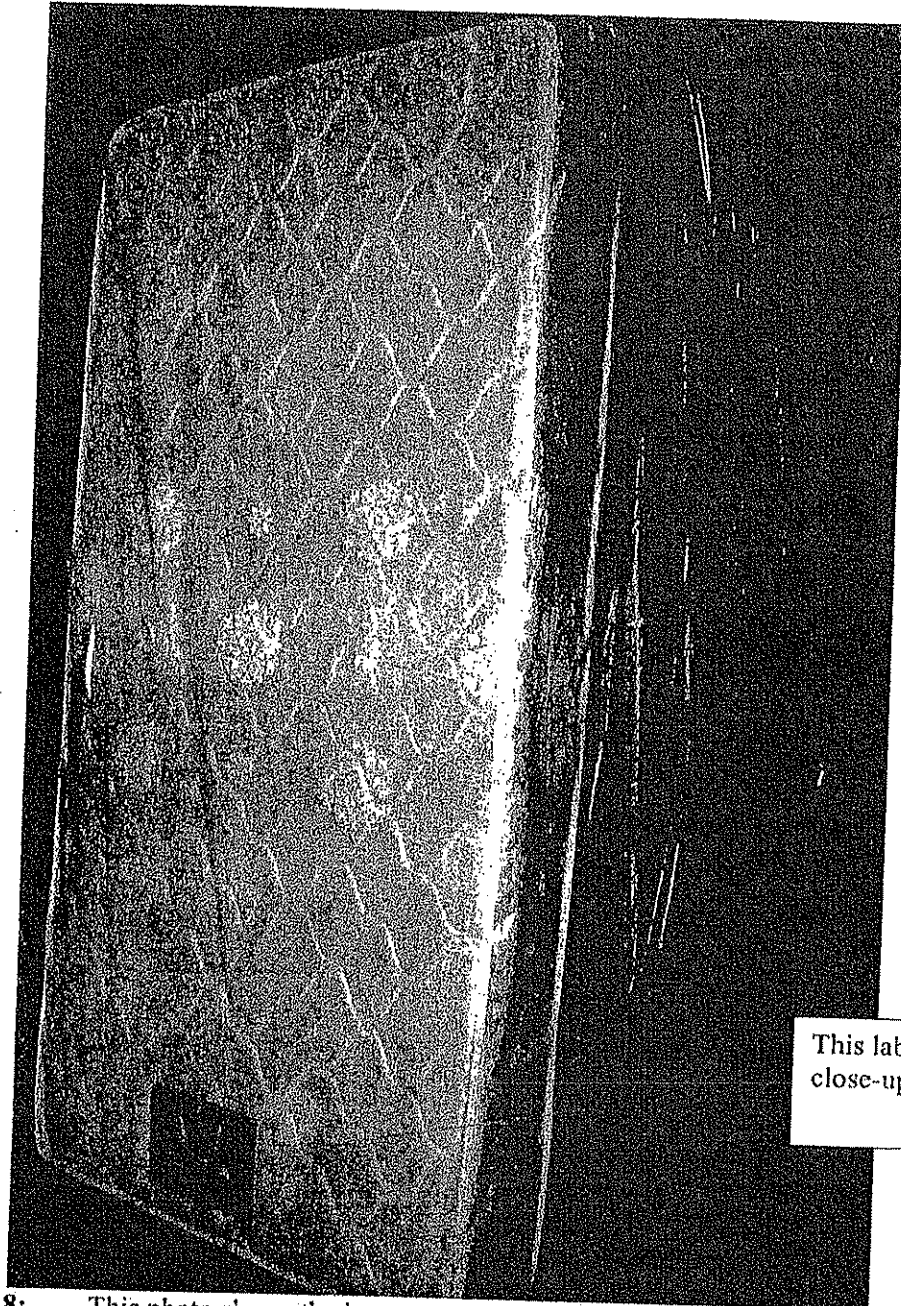


Figure 7: This depicts the second of two labels secured to the outer surface of the Brooklyn Sleep Products full-size mattress located in the Atlantic Furniture Warehouse.

ATLANTIC FURNITURE
JDH 12/23/08
PG 4 OF 9

ATLANTIC FURNITURE
JDH 12/23/08
PG 5 OF 9



This label is seen
close-up in Figure 9.

Figure 8: This photo shows the inventory of Brooklyn Sleep Products twin-size mattresses located in the Atlantic Furniture warehouse.

ATLANTIC FURNITURE
JDH 12/23/08
PG 5 OF 9

ATLANTIC FURNITURE
JDH 12/23/08
PG 6 OF 9

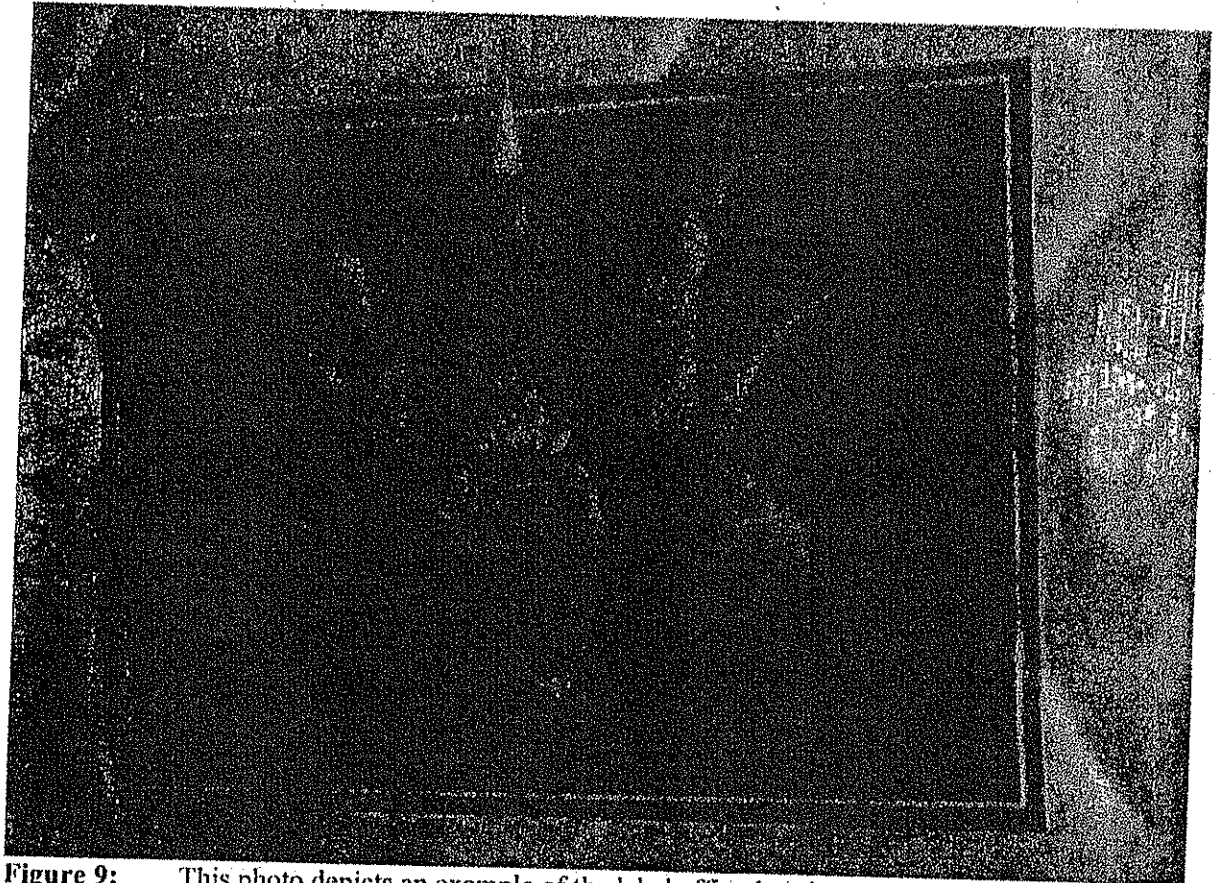


Figure 9: This photo depicts an example of the label affixed to the Brooklyn Sleep Products twin-size mattresses seen in Figure 8..

ATLANTIC FURNITURE
JDH 12/23/08
PG 6 OF 9

ATLANTIC FURNITURE

JDH

12/23/08

PG 7 OF 9

Information on this tag is incomplete.

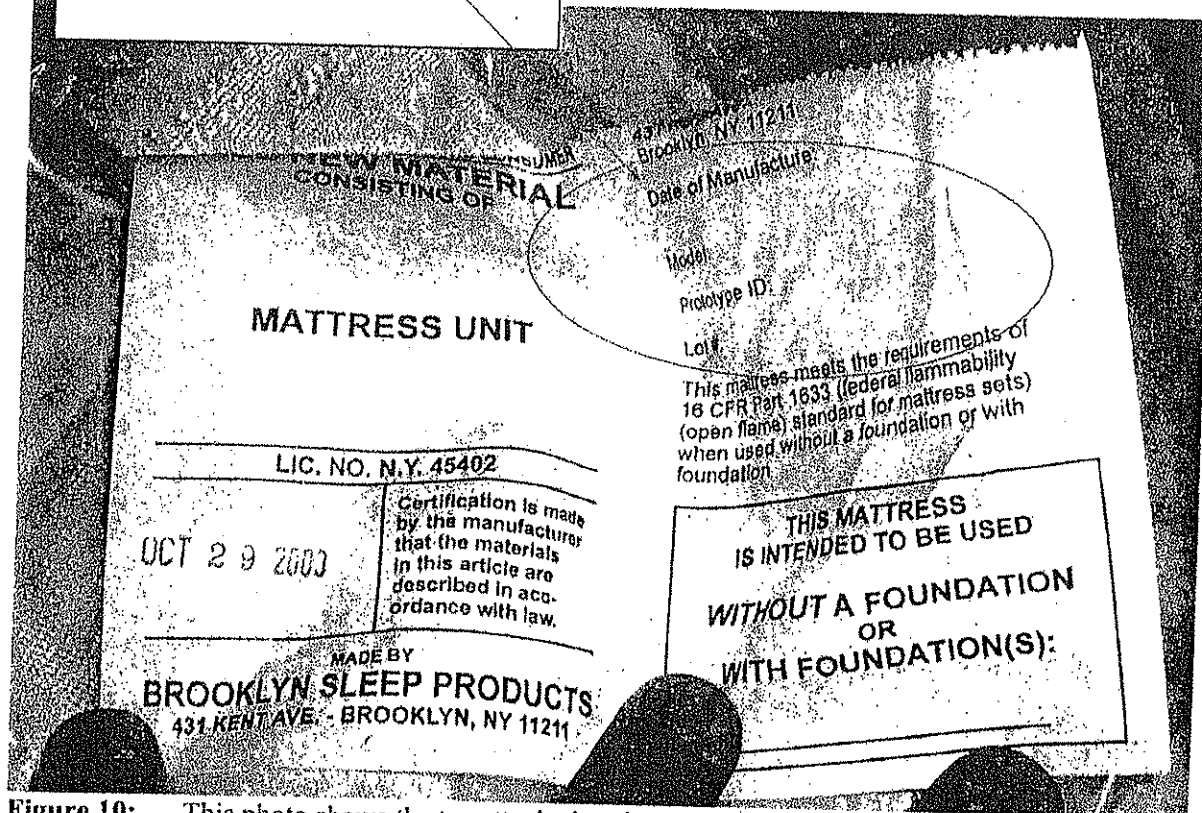


Figure 10: This photo shows the tag attached to the twin-size mattress collected as Sample Number 09-810-7872, Sub #1. This is the only tag found on this mattress.

ATLANTIC FURNITURE

JDH

12/23/08

PG 7 OF 9

US 0000174

ATLANTIC FURNITURE
JDH 12/23/08
PG 8 OF 9

The NY license number is consistent
with the tag seen in Figure 10.

65B
UNDER PENALTY OF LAW THIS TAG NOT TO
BE REMOVED EXCEPT BY THE CONSUMER

ALL NEW MATERIAL
CONSISTING OF

BODY	75%
SHODDY	25%
BLENDED COTTON FELT	

LIC. NO. NY 45402

001 1 7 2833

Certification is
made by the man-
ufacturer that the
materials in this
article are de-
scribed in accor-
dance with law.

MADE BY

Figure 11: This photo shows the tag attached to the twin-size mattress collected as Sample Number 09-810-7872, Sub #2. This is the only tag found on this mattress.

ATLANTIC FURNITURE
JDH 12/23/08
PG 8 OF 9

ATLANTIC FURNITURE
JDH 12/23/08
PG 9 OF 9



Figure 12. This photo depicts the two twin-size mattresses collected as Sample Number 09-810-7872, officially sealed in transparent plastic.

ATLANTIC FURNITURE
JDH 12/23/08
PG 9 OF 9

EXHIBIT 4 081222CRC1488		U.S. Consumer Product Safety Commission SAMPLE COLLECTION REPORT		ATLANTIC FURNITURE JDH 12/23/08 EXHIBIT 4 Page 1 of 2	
1. Sample Flag MATTRESS		2. Date Collected 12/23/08		3. Sample Type and Number: 09-810-7872 <input checked="" type="radio"/> Physical <input type="radio"/> Documentary	
4a. Product Name TWIN-SIZE MATTRESS		4b Model ORTHO-TYPE		4c NEISS 4010	
5. Assignment Number 081222CRC1488		6. Complete for Import Samples Port of Entry: _____ Country of Origin: _____ Entry No. and Date: _____ Customs Contact: _____		7. MIS 31103	
8. Hours Activity <u>4</u> Travel <u>4</u>		9a Home RO CFIE		9b Collecting RO CFIE	
10. Sample Cost \$0.00		11. Invoice Value of Lot \$0.00		12. Size of Lot 13	
13. Manufacturer/Importer # BRO134 BROOKLYN SLEEP PRODUCTS 431 KENT AVENUE BROOKLYN, NY 11211		14. Shipper/Foreign Manufacturer		15. Dealer/Import Broker # ATLANTIC FURNITURE 120 MANTON AVE. PROVIDENCE, RI 02909	
16. Supporting documents attached: Invoice No. and Date: <u>18773</u> Shipping Record and Date: <u>N/A</u> Affidavit Signer's name, title and date: <u>STEVE COLETTA, OWNER, DATED 12/23/08.</u>					
17. Product Identification: The product is a twin-size mattress consisting of an outer ticking that is beige in color with an embedded floral pattern. A multicolored label secured to the outer surface states in					
18. Reason for collection/analysis needed: <input type="radio"/> FHSA <input type="radio"/> CPSA <input checked="" type="radio"/> FFA <input type="radio"/> PPPA <input type="radio"/> RSA F/U to Brooklyn Sleep EI; determine compliance under 16 CFR 1633.					
19. Summary of Field Screening: Examined for 16 CFR 1633 labeling.					
20. Sample size/Method of Collection: The sample consisting of two twin-size mattresses was collected from a lot of 13 same model units located in the Atlantic Furniture warehouse. Each unit was identified as per Block #21, officially					
21. Identification on sample: "09-810-7872 SUBS #1 & #2 JDH 12/23/08"			22. Identification on seal and date: "09-810-7872 Jay D. Hammond 12/23/08"		
23a. Sample delivered to: FREIGHT UPS 02909			23b Date 12/26/08		24. Report/Record Sent to: CFIE
25. Laboratory/Office: LSE <input checked="" type="checkbox"/> LSM <input type="checkbox"/> CRC <input type="checkbox"/> SIU <input type="checkbox"/> LSC <input type="checkbox"/> LS <input type="checkbox"/> CLD <input type="checkbox"/> SSF <input type="checkbox"/> Other <input type="checkbox"/>					
26. Remarks: ATTACHMENTS: 1) Receipt For Sample, dated 12/23/08. 2) Notice Of Inspection, dated 12/23/08.					
27. Related Samples: None.					
28a Collector's name/title: Jay D. Hammond Product Safety Investigator			28b Collector's signature/date: <i>Jay D. Hammond</i> 12/24/08		
29a Reviewer's name/title: Charles R. Kessler Supervisor			29b Reviewer's signature/date: <i>Charles Kessler</i> 12/24/08		

US 0000177

ATLANTIC FURNITURE
JDH 12/23/08
EXHIBIT 4 Page 1 of 2

CONTINUATION OF NARRATIVES FOR SAMPLE #

09-810-7872

ATLANTIC FURNITURE
JDH 12/23/08
EXHIBIT 4 Page 2 of 2**PRODUCT IDENTIFICATION**

part"***ORTHO-TYPE***special***Orthopedic Type Construction For
Maximum Support***". The tag attached to Sub #1 states in part
"***MATTRESS UNIT***LIC. NO. NY 45402***OCT 29 2008***431 Kent
Ave.***Brooklyn, ny 11211***Date of manufacture:***Model:***Prototype
ID:***Lot#***This mattress meets the requirements of 16 CFR Part
1633*** (open flame standard for mattress sets) when used without a
foundation or with a foundation.***THIS MATTRESS IS INTENDED TO BE
USED WITHOUT A FOUNDATION OR WITHOUT FOUNDATIONS***". The tag attached
to Sub #2 is labeled in part "***UNDER PENALTY OF LAW THIS TAG NOT TO
BE REMOVED EXCEPT BY THE CONSUMERALL NEW MATERIAL***
BODY***SHODDY***75%***BLENDED COTTON***25%***Lic. No. NY 45402***OCT
17 2008***MADE BY***".

METHOD OF COLLECTION

sealed in transparent plastic as per Block #22, and then secured
together within an outer layer of plastic wrap for shipment via UPS
Freight through the Sample Custodian to LSE. The packaged sample was
left in the Atlantic Furniture warehouse pending pick-up by UPS
Freight scheduled for 12/26/08.

REMARKS

- 3) Affidavit of Steve Coletta, Owner, dated 12/23/08.
- 4) Invoice # 18773, dated 10/29/08.
- 5) Photographs, Figures 1 - 5.

ATLANTIC FURNITURE
JDH 12/23/08
EXHIBIT 5 Page 2 of 2

Brooklyn Sleep Products, Inc

Brooklyn Sleep Products, Inc.
431 Kent Ave.

Brooklyn, N.Y. 11211

Tel: 718.387.2740 Fax: 718.387.2649

Invoice

Date	Invoice #
10/29/2008	18773

Bill To

ATLANTIC FURNITURE
120 MANTON AVE.
PROVIDENCE, RI 02909
401-751-3790

Ship To

ATLANTIC FURNITURE
120 MANTON AVE.
PROVIDENCE, RI 02909
401-751-3790

Note "FIRE PROOF"
Indication on this invoice.
(highlights added)

P.O. Number		Terms	Rep	Ship	Via	F.O.B	Project
1591							
Quantity	Item Code	Description	Price Each	Amount			
2	3/3-JBO-950-S *F.P. ✓	NEW 3/3 ULTRA SUPPORT SET-FIRE PROOF	117.00	234.00			
4	3/3-AV-N-S *F.P. ✓	NEW TWIN SET-BEIGE FIRE PROOF	90.00	360.00			
6	3/3-AV-N-M *F.P. ✓	NEW TWIN MATTRESS-BEIGE FIRE PROOF	70.00	420.00			
2	4/6-AV-N-S *F.P. ✓	NEW FULL SET-BEIGE FIRE PROOF	115.00	230.00			
2	4/6-JBO-950-S *F.P. ✓	FULL ULTRA SUPPORT SET-FIRE PROOF	150.00	300.00			
8	5/0-JBO-950-S *F.P. ✓	QUEEN ULTRA SUPPORT SET-950 FIRE PROOF	170.00	1,360.00			

Thank You For Your Business!

081222 US 0000180

ATLANTIC FURNITURE
JDH 12/23/08
EXHIBIT 5 Page 2 of 2

EXHIBIT 6 081222CRC1488

Atlantic Furniture

Se Habla Espanol

120 Manton Avenue, Providence, RI 02809 401.751.3790

ATLANTIC FURNITURE
JDH 12/23/08
EXHIBIT 6 Page 1 of 3

Mon.-Fri. 10-6:30
Sat. 10-5:00
Sun. 11-5:00

Home

About Us

Catalog

Layaway/Finance

Directions

Warranties

Pick Up/ Delivery

Atlantic Furniture
120 Manton Ave.
Providence, RI
401.751.3790

Mon.-Fri.: 10-6:30
Sat.: 10-5:00
Sun: 11-5:00

Se Habla Espanol





ATLANTIC FURNITURE
JDH 12/23/08
EXHIBIT 6 Page 2 of 3

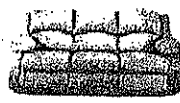
Home About Us Catalog Layaway/Finance Directions Warranties Pick Up/ Delivery

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Atlantic Furniture 120 Manton Avenue Providence, RI 02909... ©®™

Atlantic Furniture

Se Habla Español



ATLANTIC FURNITURE
JDH 12/23/08
EXHIBIT 6 Page 3 of 3

Mon.-Fri. 10-6:30
Sat. 10-5:00
Sun. 11-5:00

120 Manton Avenue Providence RI 02909 401.751.3790

Product Warranties

We offer the following warranties on all furniture we sell:

Dining Rooms, Bedrooms, Dinettes: 1 year warranty on manufacturer construction.

Sofa Sets, Upholstery: 5 year warranty on the frame construction, 1 year warrantee on the springs and sleeper mechanism. We also offer Scotchgard Fabric Protection. Please see a sales associate for details.

Mattresses/Bedding: Provided by the manufacturer. Warranty ranges from 1 year to 20 years, depending on which level of mattress purchased. Please refer to the warranty card attached to your mattress.

[Home](#) [About Us](#) [Catalog](#) [Layaway/Finance](#) [Directions](#) [Warranties](#) [Pick Up/Delivery](#)

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Pick Up/ Delivery

Atlantic Furniture
120 Manton Ave.
Providence, RI
401.751.3790

Mon.-Fri.: 10-6:30
Sat.: 10-5:00
Sun: 11-5:00

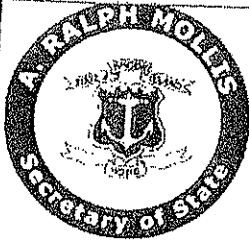
Se Habla Español

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State of Rhode Island and Providence Plantations - Public Browse and Search

EXHIBIT 7 081222CRC1488

ATLANTIC FURNITURE Page 1 of 2

JDH 12/23/08
EXHIBIT 7 Page 1 of 2

State of Rhode Island and Providence Plantations
Office of the Secretary of State

Corporations Division
148 W. River Street
Providence, Rhode Island 02904-2615
Telephone: (401) 222-3040

Atlantic Furniture Co., Inc. Summary Screen



Help with this form

Request a Certificate

The exact name of the Domestic Profit Corporation: Atlantic Furniture Co., Inc.

Entity Type: Domestic Profit Corporation

Identification Number: 000101030

Date of Incorporation in Rhode Island: 06/08/1998

The location of its principal office:

No. and Street: 120 MANTON AVENUE
City or Town: PROVIDENCE

State: RI Zip: 02909 Country: USA

The mailing address or specified office:

No. and Street:

City or Town:

State:

Zip:

Country:

Agent Resigned: N

Address Maintained: Y

Name and address of the Registered Agent:

No. and Street: 120 MANTON AVENUE
City or Town: PROVIDENCE
Name: STEVEN COLETTA

State: RI Zip: 02909

The officers and all of the directors of the corporation:

Title	Individual Name First, Middle, Last, Suffix	Address Address, City or Town, State, Zip Code, Country
PRESIDENT	STEVEN COLETTA	120 MANTON AVE PROVIDENCE, RI 02909- USA

The total number of shares and par value, if any, of each class of stock which the business entity is authorized to issue:

Class of Stock	Series of Stock	Par Value Per Share	Total Authorized Shares Num of Shares	Total Issued and Outstanding Num of Shares
CNP		\$0.00	600.00	100.00

US 0000184

ATLANTIC FURNITURE
JDH 12/23/08

EXHIBIT 7 Page 1 of 2

Purpose

THE SALE OF FURNITURE.

TITLE: 7-1.1-51

Select a type of filing from below to view this business entity filings:

ALL FILINGS

Annual Report

Annual Report - Amended

Application for Reservation of Entity Name

Articles of Amendment

Click Here to access 2006 and 2007 annual reports filed and imaged prior to July 25, 2007. Identification Number is Required

View Filings

New Search

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Help

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